

2026-2028

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OPERATIONAL PLAN FOR  
**GOAL 2: CAPACITY  
DEVELOPMENT**



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# 01.

## INTRODUCTION

This is the Operational Plan for INTOSAI's Goal 2 – *Capacity Development*.

While INTOSAI's Strategic Plan for 2023-28 outlines the organization's mission, vision, values, organizational priorities and strategic goals, the initiatives for achieving INTOSAI's four strategic goals are outlined in *Operational Plans* developed by INTOSAI's four goal committees. The plans are developed in consultation with relevant INTOSAI bodies (see next page), and can be updated each year to adapt to changing circumstances.

Although, SAIs are fully responsible for their own capacity development, INTOSAI remains committed to supporting SAI capacity development by means of strategic goal 2 and seeks to ensure that each of its member SAIs benefit from capacity-development initiatives, as relevant to their needs.

INTOSAI's Goal 2 for 2023-28 aims to support SAIs capacity development by means of the following three strategic objectives:



Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs



Strategically partner, inside and outside INTOSAI, in support of SAI professionalism, auditor professionalization, and SAIs' ability to sustainably meet future challenges



Share capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities

The Goal 2 Operational Plan 2023-2025 was developed with contributions from all key stakeholders. Taking into consideration those contributions, and inputs received throughout this period, the Operational Plan has been updated to better address SAI capacity development needs in the next three years (2026-28).

There are five main contributors to INTOSAI's capacity development efforts, operating at a global, regional and SAI level. These bodies are autonomous, each having their own governance arrangements and reporting obligations, including reporting on their contributions to SAI capacity development.



### **The Capacity Building Committee**

The Capacity Building Committee is INTOSAI's advocate and custodian for SAI capacity development. The CBC leads INTOSAI's efforts under goal 2, has a role in facilitating coordination and bringing different capacity development contributors together, and assists the Governing Board in implementing INTOSAI's goals and objectives. In addition to its advisory and monitoring role as regards capacity development, the CBC has also established several workstreams to support particular areas of capacity development. The CBC also facilitates knowledge-sharing about capacity development.



### **INTOSAI Regional Organisations**

INTOSAI Regional Organisations and sub-regional organisations serve their members' needs through regional initiatives, including various capacity development support initiatives derived from the regions' own strategic capacity development goals and carried out by a variety of capacity building structures.



### **The INTOSAI Development Initiative**

The INTOSAI Development Initiative (IDI) is an INTOSAI body mandated to support SAIs in developing countries to sustainably enhance their performance and capacities and to meet existing and emerging capacity development needs. IDI is a part of INTOSAI and works together with INTOSAI goal committees, regional organisations, SAIs and other partners for independent, well-governed, professional and relevant SAIs.



### **Peer support SAIs**

Peer support SAIs are INTOSAI members who support another SAI's capacity development through a structured medium to long-term partnership by means of various types of professional capacity development support, including training, coaching and mentoring, mostly dependent on external funding to cover the costs of the provider-SAI.



### **INTOSAI-Donor Cooperation**

The INTOSAI-Donor Cooperation (IDC) is a strategic global partnership between INTOSAI and 23 development partners that share INTOSAI's goal of strengthening SAIs in developing countries, including by means of donors mobilizing additional funding for SAI strengthening and improving coordination of support to the SAI community.

# 02.

## GOAL 2 CHALLENGES AND OPPORTUNITIES

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### CHALLENGES

At the start of the 2023-28 strategic planning period the Goal 2 contributors identified several challenges and opportunities in the capacity development landscape. In 2025, this list has been revised for the second half of the six-year strategic period.

- *SAI capacity development funding:* Despite increases in global development-spending, financial support for SAIs has stagnated and fallen in real terms, over several years. The risk of declining development spending identified in 2023 is a reality in 2025, and the decline in funding for governance/PFM related initiatives continues, with more spent on humanitarian aid, migration and sector-specific issues. Financial support to SAI capacity development may be expected to continue to fall. The number of countries with significant bilateral support programmes also continues to decline. As a result, many SAIs are continuing to face challenges in mobilising financial support for capacity development. While there is significant technical support provided from within the INTOSAI community, most of this – especially large support projects – ultimately requires donor financing.
- *The role of INTOSAI’s regional and sub-regional organisations* remains important. Even though they mostly operate with limited human and budgetary resources, the regional organisations continue to be responsive to the needs of their members SAIs and have the potential to contribute more to SAI development. In particular, SAIs from small island developing states and SAIs operating in complex and challenging contexts face challenges to adhere to international auditing standards and have turned to the CBC, IDI and their regional organizations for assistance in overcoming these challenges.
- *Dwindling pool of peer-support SAIs:* Among the modes of capacity development support, a most frequently used modality is SAI peer-to-peer support. This is also the mode SAIs have long expressed a preference for over support from those outside INTOSAI. A 2023 global study of the SAI peer-to-peer landscape confirmed that insufficient funding was available for financing the activities under peer-to-peer collaboration.

- *The ongoing need for strengthening SAI professionalism:* According to the 2023 INTOSAI global survey, only 66% of SAIs had competency frameworks in place for their audit professionals in 2023; only 56% had appropriate quality management systems in place, and many SAIs were functioning without the necessary operational autonomy. There is still a long way to go before the majority of SAIs will find themselves at an acceptable level of professionalism as defined by the four fundamentals of SAI professionalism namely –

- Adoption and implementation of professional standards
- Having competent people to execute the mandate of the SAI in line with professional standards
- Operating within an ideal environment – or at least one conducive to high performance, enabling effective delivery of the SAIs mandate, and
- Exposing the SAI to performance assessment (internal and especially external/ independent assessments to drive quality and ongoing improvement).

## OPPORTUNITIES

- *The strength and capacity of the INTOSAI Development Initiative (IDI)* is a model for successful SAI capacity development support. The IDI has grown markedly since its establishment and with strong donor support, stable funding levels and substantial in-kind SAI contributions currently, the role of IDI in supporting Goal 2 is significant and growing. Although an autonomous body, IDI derives from INTOSAI its mandate to support SAIs in developing countries to sustainably enhance their performance and capacity based on the needs and challenges SAIs experience. Focusing on areas where its unique position and experience gives it a comparative advantage over other providers of support, the IDI builds on the successes of INTOSAI and IDI's own long experience in capacity development through various workstreams and long-term partnerships with SAIs in several challenging contexts.
- *The strength of certain regions and sub-regional organisations:* There are several successful regional and sub-regional organisations in INTOSAI that continue to grow from strength to strength. These organisations are responsive to the strategic development needs of their members SAIs. Regional organisations have the most positive impact when they adhere to the good practice principles for regional organisations as set out in the INTOSAI *Framework for Regional Professionalism*. Their intimate knowledge and understanding of local conditions, and their local coordinating expertise, make these regional organisations an indispensable partner in any global development initiative.
- Another area of opportunity is the *increased collaboration with external partners* such as the International Federation of Accountants (and regional professional accountancy organisations), and the International Institute of Internal Auditors, aimed at strengthening the auditing and accounting profession both in the private and public sectors.

# 03.

## GOAL 2

### OPERATIONAL PLAN AND RESULTS FRAMEWORK 2026-28

In 2017, on request from the CBC and IDI, INTOSAI established a single platform where all INTOSAI organs and INTOSAI's regional organisations coordinate to align common efforts and explore synergies.

In the first week of June 2022, the INTOSAI-Regions' Coordination Platform gathered in Oslo to discuss INTOSAI's response to capacity development challenges and opportunities faced by SAIs.

The coordination meeting was aimed at developing a deeper and common understanding of INTOSAI's goal 2 landscape. The CBC, IDI and regional organisations supported by the PSC, KSC, PFAC and the General Secretariat identified and discussed SAI capacity development needs and priorities to be addressed in 2023-25, and deliberated on sustainable capacity development support mechanisms. The key outcome of the meeting was a mapping of current and future capacity development initiatives in the following six broad focus areas based on prior research and consultation between the CBC and IDI. These areas remain accurate and relevant.



**01.**  
**Competent people**



**02.**  
**High quality audits**



**03.**  
**High impact audits**



**04.**  
**SAI external environment**



**05.**  
**SAI internal environment**



**06.**  
**Global environment for effective SAI capacity development**



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*The framework covers the second half of INTOSAI’s strategic period 2023-28.*

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In addition to our own targets and objectives agreed to with our respective governing bodies, and arising from the mapping of these six focus areas, the CBC, IDI and INTOSAI’s regional organisations aim to jointly work towards the outputs and outcomes reflected in the **2026-28 Goal 2 Results Framework** set out on page 7.

The contributions that each of us make to the outcomes identified in the results framework, we will annually monitor and discuss at the INTOSAI-Regions’ Coordination Platform to ensure success.

The framework covers the second half of INTOSAI’s strategic period 2023-28, and includes some adjustments based on experiences and progress made during the first three years of the strategic period. It also accommodates SAI needs identified by the 2024 CBC research into the challenges faced by small island developing states and SAIs operating in complex and challenging contexts in adhering to the ISSAIs.

# GOAL 2 RESULTS FRAMEWORK FOR 2026-2028

These indicators will be tracked by the 3-yearly Global Survey

INPUTS	OUTPUTS	GOAL 2 OUTCOMES	INTOSAI OUTCOMES	GOAL 2 OUTCOME INDICATORS
<p><b>INTOSAI CBC</b> (in-kind support &amp; budget)</p> <p><b>IDI</b> (in-kind support &amp; budget)</p> <p><b>Regional Organisations</b> (in-kind support &amp; budget)</p> <p><b>Peer-providers</b> (donor funds &amp; in-kind support)</p> <p><b>INTOSAI -Donor Cooperation</b> (funding &amp; partnering)</p> <p><b>SALS</b> (budget &amp; staff time - own capacity development efforts)</p> <p><b>Other INTOSAI bodies</b> (cooperation with Goal 2)</p>	<p>3-yearly INTOSAI Global Survey and IDI SAI Global Stocktaking Report on global and regional challenges and trends to help guide the capacity development efforts</p> <p>3-yearly joint mapping of SALS' needs, priorities, and initiatives, building on the INTOSAI Global Survey and SAI Global Stocktaking Report to inform Goal 2 strategies and plans (INTOSAI-Regions Coordination Forum)</p> <p>Goal 2 contributors publishing their plans and progress reports on their respective websites for information and transparency purposes</p> <p>Goal 2 contributors using knowledge-sharing platforms and facilitate dialogues to provide insight and solutions to capacity development challenges</p> <p>Goal 2 contributors communicate by means of various channels and opportunities to advocate for/raise awareness about SAI capacity development needs, opportunities and challenges</p> <p>Goal 2 annual reports to INTOSAI GB to inform decision-making on SAI capacity development support</p>	<p>Strategic and Operational Plans of Goal 2 contributors that are needs/priority based</p> <p>Strategic plans, operational plans and/or work plans of Goal 2 contributors reflect ambitions to harmonise efforts and partner strategically to support their respective goals and objectives, as well as Goal 2 objectives and targets</p> <p>Annual reports from Goal 2 contributors reflect how they have facilitated and contributed to the strategic dialogue, within INTOSAI and with external stakeholders, on SAI and regional capacity development insights, challenges and opportunities</p>	<p>Strategic partnerships inside and outside INTOSAI in support of SAI professionalism, auditor professionalization and SALS' ability to meet future challenges</p> <p>Shared capacity development insights and practices, and strategic dialogues on SAI and regional capacity development challenges and opportunities</p>	<p><b>01.</b> % of SALS with (a) a legal framework prescribing conditions for the SAI's financial and operational independence and (b) independence in recruitment of staff</p> <p><b>02.</b> % of SALS in compliance with ISSAI 150</p> <p><b>03.</b> Number of regional organisations with sufficient funding to implement their strategic plans for the strategic period in question</p> <p><b>04.</b> % of SALS with appropriate quality management systems in place (all audit disciplines)</p> <p><b>05.</b> % of SALS with a systematic audit follow-up system and/or procedure</p> <p><b>06.</b> % of SALS with an external stakeholder strategy that include all the main actors in their accountability ecosystem</p> <p><b>07.</b> % of SALS publishing annual reports on their own performance and subject that to external audit</p> <p><b>08.</b> % of SALS that have (a) completed a SAI PMF assessment, and (b) % of SALS that have completed a second (or repeat) SAI PMF assessment</p> <p><b>09.</b> % of SALS in ODA-qualified countries reporting that they have access to bilateral peer support</p> <p><b>10.</b> % increase (in real terms) of donor funding to INTOSAI organs, regional and sub-regional organisations, and SALS</p>







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