

20 January 2026

To Heads of Supreme Audit Institutions,

On behalf of the Capacity Building Committee (CBC) of INTOSAI, we are pleased to invite your personal attention to a short video message prepared by the CBC leadership on the importance of **strategic human resource management (HRM)** for Supreme Audit Institutions and their leaders. While the video is presented in English, subtitles are available in Arabic, French, and Spanish.

The video, which is approximately seven minutes in length, explains why strategic HRM is a critical success factor for SAIs. It outlines the nature of strategic HR management and how it is directly linked to the achievement of SAI strategy.

In light of the enhanced human resource management (HRM) domain of the SAI PMF adopted at XXV INCOSAI at the end of last year—and recognising that implementation of ISSAI 150 (Competence Management) remains incomplete across many SAIs—the CBC leadership decided to launch an awareness drive to promote the strategic value of HRM

The video also serves as an introduction to two learning webinars that the CBC will present in February and March this year. The webinars will explain the close relationship between audit quality and strategic HR management, how strategic HR can serve as a powerful driver of SAI independence, and briefly introduces some of the latest tools available to support SAIs in strengthening their strategic HR practices.

We strongly encourage you to take a few minutes to view this video and to reflect on its messages in the context of your leadership role. We also wish to draw your attention to two learning webinars scheduled for February and March, which will explore in greater depth the themes introduced in the video. We kindly ask that you strongly encourage your HR managers and strategic management colleagues to participate in these learning opportunities. Further information about the two webinars is provided in the email through which this letter has been transmitted.

We trust that these resources will support you and your institution in strengthening people management as a strategic lever for performance, independence, and SAI credibility.

Yours sincerely,

CBC Secretariat

on behalf of the leadership of the CBC

Competent people, credible results, public trust!
