

Date: 8.6.2026

## CBC Subcommittee on Peer Reviews work plan 2026-2028

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
2.1 Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs. 2.2. Strategically partner, inside and outside INTOSAI, in support of DSAI professionalism, auditor professionalization, and SAIs’ ability to sustainably meet future challenges 2.3 Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.	To promote peer reviews as one of the capacity development tools	<b>Update strategic documents of the CBC SC on PR</b> Completion: Jul 2026	Updated ToR and strategy	<ul style="list-style-type: none"> <li>ToR not approved by Steering Committee CBC</li> </ul>
		<b>Sharing experiences via articles, blogs on the website</b> Completion: ongoing	Number of articles, PR reports, blogs, other contributions shared on Subcommittee’s website	<ul style="list-style-type: none"> <li>Insufficient SAI engagement</li> <li>Lack of awareness of the articles and low visibility of the website</li> </ul>
		<b>Continuous organization of workshops, conferences, and training</b> Completion: ongoing	No. of Thematic Workshops, conferences, trainings and other activities	<ul style="list-style-type: none"> <li>Lack of necessary resources (HR, financial, time)</li> <li>Lack of SAI engagement in participation</li> </ul>
	To facilitate the exchange of best practices and access to relevant communities of practice to expand peer review capacities	<b>Revised Catalogue of SAI Experts providing their capacities for Peer Review</b> Completion: Dec 2027	Updated form and structure of the Catalogue of SAI Experts	<ul style="list-style-type: none"> <li>Lack of interest from SAIs providing experts</li> <li>Insufficient reachability</li> </ul>

			<ul style="list-style-type: none"> <li>• Non adapted to user friendly format</li> </ul>
	<p><b>Create thematic project groups</b> Completion: Dec 2026</p>	No. of thematic project groups	<ul style="list-style-type: none"> <li>• Lack of SAI engagement in active participation</li> <li>• Lack of necessary resources (HR, time)</li> </ul>
	<p><b>Establishing partnerships with regional organizations</b> Completion: ongoing</p>	No. of partnerships with regional organizations and/or activities organized by these regional organizations on behalf of the SC on PR	<ul style="list-style-type: none"> <li>• Duplicity and overlapping activities of other CBC workstreams (lack of internal coordination)</li> </ul>
Strengthen the effectiveness, transparency, and independence of supreme audit institutions through regular peer reviews	<p><b>Matchmaking events</b> Completion: ongoing</p>	No. of matchmaking activities	<ul style="list-style-type: none"> <li>• Lack of SAI engagement in active participation</li> <li>• Insufficient outreach</li> </ul>
	<p><b>Revision process launched, ideally revised GUID 1900</b> Completion: 2028</p>	No. of SAIs involved in the GUID 1900 revision process	<ul style="list-style-type: none"> <li>• Insufficient due process support</li> <li>• Lack of necessary resources (HR, time)</li> <li>• Lengthy and burdensome INTOSAI approval process</li> <li>• Limited SAI engagement during the public exposure period</li> <li>• Difficulty coordinating across multiple Goal structures (PSC / CBC / KSC)</li> </ul>
	<p><b>Updated manuals, guides, or templates for PR</b> Completion: 2028</p>	No. of manuals, templates drafted or revised	<ul style="list-style-type: none"> <li>• Lack of necessary resources (HR, time)</li> </ul>