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Goal 2 Operational Plan follow-up June 2026

The Goal 2 Operational Plan strives to support the operationalization of the INTOSAI Strategic Plan. The plan was developed by the CBC in consultation with the main contributing organizations; INTOSAI Regional Organizations, INTOSAI Development Initiative, INTOSAI-Donor Cooperation and SAIs providing support through peer-to-peer cooperation. 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.

As responsible for Goal 2 in INTOSAI's Strategic Plan, the CBC has tried different approaches to report on ongoing and completed initiatives to illustrate the progress made in the ten agreed prioritized areas, illustrated through the outcome indicators. The reporting has been incomplete and insufficient in our opinion, so the CBC Secretariat has tried a new approach using AI to analyze publicly available information. That means if workplans and progress reports are not published, our mapping and analysis will be incomplete, and *we welcome your assistance in adding relevant information*. The table below maps out activities and progress in relation to the ten outcome indicators in the plan, based on an AI-analysis of publicly available information from the Goal 2 contributors, such as work plans and annual reports.

The organisations included in the mapping are: AFROSAI, AFROSAI-E, ARABOSAI, ASEANSAI, ASOSAI, CAROSAI, CBC, CREFIAF, EUROSAI, IDC, IDI, OLACEFS, PASAI. Please note that not all contributors are expected to have initiatives in all areas, but the hope is that, together, we can help INTOSAI members and regions make progress in these prioritised areas.

Following the steering committee meeting, we will rely on all contributing organisations to provide quality assurance relating to accuracy and completeness of the information in the table. We will also ask all contributors to add information regarding progress made and status of initiatives. This also includes sharing what (if any) collaboration supports the initiative.

Analysis and observations

Across the 10 goal areas, most organisations are active in multiple areas, and the types of interventions are highly similar: capacity development, guidance/tools, peer learning, stakeholder engagement, and donor mobilisation.

Based on available plans and reports, key strengths include the coverage of initiatives relating to auditor competence, audit quality, stakeholder engagement, and peer support, providing a solid foundation. Whereas initiatives are more uneven among contributors, relating to SAI PMF implementation, audit follow-up systems, and performance reporting, requiring targeted improvements. Two important data limitations shape the analysis:

- AFROSAI and CREFIAF have no entries across all goals. This reflects missing data (i.e. not available online), not absence of activity.
- Many entries lack detail on progress or collaboration, making it difficult to assess the status of the initiative or depth of existing cooperation.

Analysis per Outcome Indicator

Indicator 1 – Independence of SAIs

SAI Independence is an area with strong coverage, with most organisations engaged with different initiatives. Activities cluster around:

- Advocacy and awareness
- Legal framework support
- Research and measurement

This is an area with a strong common agenda but there seems to be a high degree of overlap with multiple organisations working on similar advocacy and legal reform efforts in parallel. There are some indications of existing collaboration between contributors and with other global bodies, but they are limited. Several bodies provide platforms for dialogue, including meetings and webinars, and share perspectives through articles and blogs. This is an area with seemingly good conditions for collaboration, but efforts appear fragmented rather than coordinated.

Indicator 2 – Auditor competence (ISSAI 150)

Auditor Competence is an area with very strong engagement across organisations. Many organisations emphasize training, competency frameworks, leadership development, and professional education to enhance auditor skills. Common interventions include:

- Competency frameworks
- Training programmes and certifications
- Leadership and HR development

The analysis shows clear overlap with nearly all regions developing similar training systems and frameworks, which may indicate a high degree of commitment to the implementation of ISSAI 150 and supporting GUIDs and initiatives supporting regional roll-out. CBC development of standards and guidance in this area, including the HR handbook, provides a solid basis for regional and local adaptation. The sharing of practices and experiences add value through shared learning. Some collaboration is already present, especially involving IDI and cross-regional training efforts. There would seem to be an untapped potential for joint approaches and risks for duplication with the current model of many “parallel systems”.

Indicator 3 – Funding of regional organisations

Funding of regional organisations is an area with broad engagement. However, the mapping indicates that the issue was primarily indirectly addressed. As there were not enough budget frameworks to use as sources, the analysis cannot be considered complete and the indication of “broad engagement” may give an overly optimistic view. Common focus areas, which may also illustrate common challenges, include:

- Donor mobilisation
- Diversification of funding sources
- Strengthening governance to attract funding

The overlap between organisations is significant as many actors are pursuing similar funding strategies independently. Collaboration between different actors is mostly indirect, via shared donor ecosystems and the INTOSAI-Donor Cooperation. This is an area with a strong case for more collective ambition in donor engagement, but there may also be a (real or perceived) competition for limited resources standing in the way of effective collaboration between SAIs, regions and/or global bodies.

Indicator 4 – Quality management systems

Contributing organisations demonstrate a high level of activity in support of SAI quality management systems. This widespread support for audit quality assurance and Systems of Audit Quality Management increases the likelihood of consistent application of audit standards.

Typical interventions include:

- Implementation of the INTOSAI Framework of Professional Pronouncements (IFPP)
- Peer reviews and self-assessments
- Quality assurance frameworks

The analysis shows substantial overlap, especially around peer review models and quality tools and methodologies. IDI offers an anchor for collaboration, especially through support across regions through the SoAQM (System of Audit Quality Management) initiative. While there

are some collaboration structures in place, they could be further aligned to reduce duplication. We recognize that the appearance of duplication may stem from the need to customize global tools and methodologies at a regional or national level.

Indicator 5 – Audit follow-up systems

Audit follow-up systems are the area with the lowest level of engagement with fewer organisations having identified initiatives. Whether this is due to a limited need or a lack of time and resources to address all issues, the mapping does not tell us. Certain organisations do not describe systematic audit follow-up initiatives, leading to coverage gaps in specific years, adding to the uncertainty of the analysis. Activities include:

- Parliamentary engagement
- Training and awareness
- Recommendation tracking

With the limited overall coverage comes the advantage of limited overlap between initiatives, but also minimal evidence of collaboration. If this is an area where there is still a need for support in SAIs, there is a clear gap with potential need for a stronger collective ambition.

We recognize the value added by the KSC Working Group on Follow-up Audits, under the leadership of SAI Malaysia. However, in this analysis, we have not included work by other actors than those considered as contributors in the Goal-2 Operational Plan.

Indicator 6 – External stakeholder engagement

External stakeholder engagements enjoy a strong and widespread engagement among the contributing organisations. Communication and engagement with parliaments, civil society, and media contribute to strengthening transparency and public trust. Focus areas include:

- Engagement with parliaments, civil society, and media
- Communication strategies
- Partner mapping

The CBC-NICO collaboration sets a good example for global cooperation in the development and sharing of global public goods and good practices. There is a high degree of overlap with similar stakeholder strategies being developed across regions. The mapping has identified some collaboration, including partnerships with international organisations but this is an area with opportunities to consolidate approaches and share models.

Indicator 7 – SAI performance reporting

There is moderate engagement in the area of SAI performance reporting. SAI performance reporting varies by region, with unclear links to individual or external audit requirements. Activities include:

- Promoting performance reporting
- Developing frameworks and guidance
- Supporting platforms (e.g. IDI tools)

The mapping shows partial overlap, but not universal coverage. As in the area of audit follow-up systems, it is unclear whether the limited engagement is due to a need to prioritize or a strategic assessment that this is an area where there is less need. There seems to be limited collaboration between the organisations with initiatives in this area. This is a subject area with uneven attention and potential for stronger collective focus.

Indicator 8 – SAI PMF assessments

SAI PMF assessments show a moderate-to-strong engagement at a global level with significant variation between regions. Some organisations lack explicit SAI PMF assessment activities, causing inconsistent monitoring across regions. This may in part be caused by consistent use of other assessment tools and methods. Activities are highly aligned:

- Promoting PMF use
- Supporting assessments and re-assessments
- Sharing results and lessons

In this area, overlap is inherent and constructive as it relates to the same tool being used globally. There are strong indications of collaboration, especially through IDI frameworks and the CBC governance role, where the SAI PMF Independent Advisory Group includes a cross section of interested SAIs and donors contributing to this area. This serves as a good example of a shared global approach.

Indicator 9 – Bilateral peer support

There is very strong engagement around bilateral peer support among the different organisations. Peer-to-peer networks, twinning arrangements, and funding frameworks are considered enablers of cooperative growth and sustainability. Activities include:

- Peer exchanges and mentoring
- Training networks
- Matching mechanisms

There is high overlap, but also clear collaboration, through cross-regional partnerships and shared programmes and platforms. The CBC facilitates peer-to-peer networks, webinars, and mechanisms to reduce barriers to cooperation. Based on the mapping, this is one of the most collaborative and mature areas. The strong engagement may also be an indication of the high degree of need among SAIs on a global level.

Indicator 10 – Donor funding to SAIs

Just as with the issue of bilateral peer support, this area shows strong engagement across organisations. However, donor funding relevance differs by region, impacting how organisations mobilise and coordinate support. The number of countries qualified for Overseas Development Assistance in a region, as well as the region's ability to fund their operations through membership contributions significantly affect this issue.

Common focus is on:

- Donor engagement strategies

- Alignment with INTOSAI principles
- Results reporting to attract funding

There is significant overlap in approaches and collaboration is mainly indirect, via shared mechanisms (e.g. INTOSAI-Donor Cooperation). The implication is a high risk of fragmented donor engagement and a strong case for coordinated approaches.

Cross-cutting observations

1. Strong alignment, but parallel implementation

Across most Indicator areas, organisations are working on very similar types of interventions. This indicates a shared understanding of priorities, aligned with the INTOSAI Strategic Plan, but also system-wide duplication, with many parallel initiatives.

2. Collaboration exists, but is uneven

Collaboration is most visible in peer support (Indicator 9), quality management (Indicator 4) and SAI PMF (Indicator 8). Collaboration is less visible in SAI independence (Indicator 1), funding (indicators 3 and 10), and follow-up systems (Indicator 5). Where collaboration is present, it often centres around global mechanisms.

3. Clear gaps in collective ambition

Two areas stand out, which illustrate the gaps in collective ambition: Audit follow-up systems (Indicator 5) with the lowest coverage and performance reporting (Indicator 7) with uneven engagement. These areas appear underdeveloped relative to their importance in the results chain.

4. Overlap suggests silo risks

There seem to be overlaps as multiple organisations are independently developing competency frameworks, training programmes, stakeholder strategies and donor engagement approaches. This suggests siloed development, even when objectives are identical, but we recognize that in some cases it may be examples of regional (or local) application of global principles, standards or tools.

5. Role of global actors

Global actors appear across multiple Indicator areas as connectors and enablers, indicating an existing infrastructure for collaboration and potential platforms for scaling joint approaches. CBC plays a crosscutting and enabling role in almost all indicator areas, with the CBC website serving as a hub for information sharing from multiple contributors. Unlike other actors, the CBC does not primarily implement capacity development directly but rather acts as a “system integrator”, connecting regions and global mechanisms as well as knowledge and tools.

Common tools and methods developed by global actors serve to potentially reduce fragmentation and facilitate collaboration among those working to implement the tools and methods. Global actors can also serve to facilitate cross-regional dialogue and to convene global and regional platforms for mutual learning. However, recognizing that one size rarely fits all, global solutions will need to be adapted to regional and national contexts.

Concluding observations for strategic dialogue

The system shows high thematic convergence but operational fragmentation: organisations are aligned in *what* they do, but less in *how they do it together*. There are strong foundations for collaboration, especially where shared tools or platforms already exist (e.g. PMF, peer support, quality management).

At the same time, parallel efforts across most Indicator areas point to inefficiencies and silo risks, particularly in capacity development and donor engagement. Certain Indicator areas (notably audit follow-up and performance reporting) may require increased collective attention to achieve meaningful global impact.

Finally, data gaps and uneven reporting limit full visibility, suggesting that improving the shared evidence base is itself an important enabler of stronger coordination.

We would like to propose working on “filling the gaps” in the months leading up to the INTOSAI-Regions Collaboration Platform in September and the INTOSAI Governing Board meeting in November, to improve the analysis. This includes an increased focus on outcomes rather than planned activities in the reporting.

We would also welcome inputs on how the Goal 2 Operational Plan may be improved in the next strategic planning period for INTOSAI (2028-2034), to increase joint commitment and ownership among all contributors, and to improve collaboration among contributors in all Indicator areas.

Overview of all Goal 2 Contributors per Indicator in the Goal 2 Operational Plan (2025 and onward)

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
1. Independence framework			
% of SAIs with (a) a legal framework for financial & operational independence and (b) independence in recruitment off staff			
AFROSAI			
AFROSAI-E	Advocate regionally, continentally and globally for SAI independence in line with the INTOSAI Framework of Professional Pronouncements (IFPP) and relevant UN resolutions, to counter regression in SAI independence in the region. (AFROSAI-E Strategic Plan 2025–2029, Workstream 1)	From 2025 onwards (planned activities)	
	Strengthen the capacity of SAI legal practitioners and optimise how they are used to support SAI independence (e.g. in legal reform processes). (AFROSAI-E Strategic Plan 2025–2029, Workstream 1)	From 2025 onwards (planned activities)	
	Guide SAIs on designing and amending legal frameworks using the AFROSAI-E Model Public Audit Act and Independence Guidelines, so SAIs have a sufficiently broad mandate and full discretion in discharging their functions. (AFROSAI-E Strategic Plan 2025–2029, Workstream 1)	From 2025 onwards (planned activities)	
	Provide guidance on institutionalising governance systems (including digital systems) that support SAIs' financial and administrative independence. (AFROSAI-E Strategic Plan 2025–2029, Workstream 1)	From 2025 onwards (planned activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
ARABOSAI	ARABOSAI evaluates the general level of SAI independence and conducts experience-sharing meetings among SAI heads; supports SAIs in strengthening relationships with parliaments to enhance legal independence. (Priority 1)	2025 (implemented/ongoing)	
	ARABOSAI plans to prepare an integrated independence assessment study, build an independence indicator database, and hold high-level meetings with parliaments and League of Arab States representatives to support SAI mandates. (Priority 1)	From 2026 onwards (planned)	
ASEANSAI	ASEANSAI plans cooperative research on “The Role of SAI: Strengthening Public Financial Management” to promote SAIs’ role in oversight and governance, which indirectly contributes to a stronger enabling environment for SAI independence. (ASEANSAI Strategic Plan 2026–2029)	From 2026 onwards (planned)	
ASOSAI	ASOSAI supports audit quality assurance and methodology development as part of capacity development activities that also promote independence-related good practices. (ASOSAI Strategic Plan 2022–2027)	2025 (implemented/ongoing)	
	ASOSAI plans to help SAIs strengthen their independent mandates and secure sufficient resources, and to promote good practice in independence, transparency, and integrity enhancement across the region. (ASOSAI Strategic Plan 2022–2027)	From 2026 onwards (planned)	
CAROSAI	CAROSAI supports SAIs in advocating for stronger independence by promoting strategic management, performance measurement, and governance reforms,	2025 (implemented)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	<p>responding to low SAI independence scores in the region. (CAROSAI Strategic Business Plan 2023-2025)</p>		
CBC	<p>The CBC workstream on Audit of Donor Funds (AoDF) contributed indirectly to this indicator by identifying risks to SAI independence in donor-funded audit arrangements and by producing a mapping of SAI practices that highlighted the need to safeguard SAIs' mandates when auditing donor funds. This is not a legal-reform activity as such, but it is an explicit capacity-development contribution to independence-related issues.</p>	<p>2025 (implemented/ongoing)</p>	
	<p>CBC's ACCC workstream hosted a webinar on OAG Somalia's journey towards a modern and independent audit law, explicitly focused on how Somalia achieved a signed audit bill and the lessons from establishing a stronger legal framework for SAI independence.</p>	<p>2024 (implemented/ongoing)</p>	
	<p>The CBC secretariat contributed to the INTOSAI Journal's Q4 2025 thematic issue of SAI Independence, highlighting the revised Goal 2 Operational Plan (2023-2028) with a new indicator focused on SAI Independence. The article also highlighted independence as a prerequisite for sustainable capacity development and raised the initiatives above, along with other examples of initiatives.</p>	<p>2025 (implemented)</p>	
	<p>SAI Independence was a theme during the CBC meeting held in London, UK in 2025, with a focus on promoting an ideal SAI working environment. Different aspects of SAI Independence were discussed in panels, presentations and table discussions, including Auditors General and senior</p>	<p>2025 (implemented)</p>	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	representatives from AFROSAI-E, IDI, the Global Fund, Indonesia, Jamaica, Kenya, South Africa and Sweden.		
	The CBC workstream on Audit of Donor Funds (AoDF) plans continued communication and engagement with SAIs and donors to roll out good practices, discuss challenges SAIs face when auditing donor funds, and explain the role of SAIs while safeguarding independence and respecting national mandates. This remains an indirect contribution to the independence indicator rather than a direct legal-framework reform programme.	From 2026 onwards (planned)	
CREFIAP			
EUROSAI	SG2 covers institutional themes including independence, ethics and governance . Activities include capacity development, peer reviews, self-assessment tools and cooperation with INTOSAI standard-setting bodies. (EUROSAI Strategic Plan 2024–2030)	2025 (implemented)	
	Continued SG2 work to increase member uptake of INTOSAI standards, including those related to independence, and representing regional needs in PSC/CBC. (EUROSAI Strategic Plan 2024–2030)	From 2026 onwards (planned)	
IDC	IDC promotes SAI-led development and supports SAIs in strengthening independence by encouraging donors to align with SAI strategies and respect INTOSAI principles (Lima & Mexico Declarations). (IDC Strategy 2020–2030) <i>Interpretation: strengthens enabling environment for legal and operational independence.</i>	2025 (ongoing activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	IDC will continue to advocate for SAI independence through donor coordination mechanisms, policy dialogue in PFM, and joint initiatives across global actors. (IDC Strategy 2020–2030)	From 2026 onwards (planned)	
IDI	Through the Independent SAIs work stream , IDI operates a SIRAM: investigates threats to SAI independence, supports SAIs in responding, and tracks “SIRAM responses assessed as having fully or mostly addressed the threat” (indicator 47). It also supports SAIs to review and propose amendments to their Audit Acts and related legal frameworks (indicator 60). (IDI Results System 2024–26) <i>Interpretation: these activities help SAIs strengthen their legal independence framework.</i>	2024–2025 (ongoing activities)	
	IDI undertakes global and regional advocacy on SAI independence , including independence research with OECD/SECO and high-level dialogues with stakeholders, and promotes implementation of INTOSAI Principles 1 & 10 and UN GA resolutions on SAI independence. (IDI Strategic Plan 2024–29)	2024–2025 (ongoing activities)	
	IDI will publish and promote the IDI–OECD Global Project on SAI Independence report, highlighting good practices and key success factors for implementing the Mexico Declaration, and continue to use SIRAM and legal support to help SAIs address threats and strengthen audit mandates. (IDI Operational Plan 2026)	From 2026 onwards (planned)	
OLACEFS	OLACEFS works to promote and defend SAI independence, aligned with the Lima and Mexico Declarations; includes approving/disseminating instruments to defend	2025 (implemented – ongoing)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	independence, monitoring compliance, and supporting cooperation with anti-corruption agencies. (OLACEFS Strategy 2023–2028)		
	Continued regional advocacy for independence, expanded monitoring of integrity plans, and increased cooperation with anti-corruption bodies. (OLACEFS Strategy 2023–2028)	From 2026 onwards (planned)	
PASAI	Advocacy mission to the State Legislature and Attorney General's Office in FSM Yap to address barriers to SAI independence and support finalisation of a bill strengthening the SAI's legal framework. General's Office in FSM Yap to address barriers to SAI independence and support -General's Office in FSM Yap to address barriers to SAI independence and support. (PASAI Quarterly Report Jul–Sep 2025) <i>Interpretation: supports SAIs to move towards a robust legal framework for independence.</i>	2025 (implemented activities)	
	Structured legislative support to SAI FSM Pohnpei to identify legislative constraints affecting mandate clarity, operational autonomy and independent reporting, building readiness for law reform aligned with INTOSAI principles. (PASAI Q Oct–Dec 2025)	2025 (implemented activities)	
	Advocacy engagements in Samoa: presentation at Finance Sector Annual Review and parliament induction workshop for MPs on audit mandates, types of audits and importance of legal, financial, organisational and leadership independence. (PASAI Q Oct–Dec 2025)	2025 (implemented activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	<p>Longterm strategy to advocate for all 8 pillars of SAI independence across Pacific SAIs, including support to influence legislation and PFM systems and deeper engagement with legislatures and PACs.-term strategy to advocate for all 8 pillars of SAI independence across Pacific SAIs, including support to influence legislation and PFM systems and deeper engagement with legislatures and PACs. (PASAI Strategy 2024–2034)/</p>	<p>From 2026 onwards (planned)</p>	
<p>2. ISSAI 150 / auditor competence % of SAIs in compliance with ISSAI 150</p>			
<p>AFROSAI</p>			
AFROSAI-E	<p>Develop and support dynamic competency frameworks to strengthen workforce and succession planning, including recruitment tools, engagement surveys, people skills and change management. (AFROSAI-E Strategic Plan 2025–2029, Workstream 3)</p>	<p>From 2025 onwards (planned activities)</p>	
	<p>Implement management and senior leadership development programmes that emphasise quality management as a leadership responsibility and build leadership capability in SAIs. (AFROSAI-E Strategic Plan 2025–2029, Workstream 3)</p>	<p>From 2025 onwards (planned activities)</p>	
	<p>Strengthen strategically positioned HR functions so they can anticipate change and leverage audit capacity more effectively. (AFROSAI-E Strategic Plan 2025–2029, Workstream 3)</p>	<p>From 2025 onwards (planned activities)</p>	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	Integrate people's skills into all training and support SAIs in developing their staff, to improve outcomes and organisational success. (AFROSAI-E Strategic Plan 2025–2029, Workstream 3)	From 2025 onwards (planned activities)	
	Support SAIs to implement formal, structured pathways for professional development, aimed at developing and maintaining competent, future-relevant auditors. (AFROSAI-E Strategic Plan 2025–2029, Workstream 3)	From 2025 onwards (planned activities)	
	Increase the number of audit trainers in the region so SAIs can expand their in-house audit training capacity. (AFROSAI-E Strategic Plan 2025–2029, Workstream 4)	From 2025 onwards (planned activities)	
ARABOSAI	Training courses and workshops on leadership, management, and HR systems development are conducted to strengthen staff competencies and leadership capabilities. (Priority 2.3)	2025 (implemented/ongoing)	
	ARABOSAI will develop a human resources management guide, expand leadership training (in cooperation with IDI), and introduce professional certifications aligned with regional needs. (Priority 2.3)	From 2026 onwards (planned)	
ASEANSAI	The 8th ASEANSAI Assembly approved competency frameworks and related documents developed by the Training Committee, providing a structured basis for recruiting, developing and assessing SAI staff competencies. (The 8th ASEANSAI Assembly article)	2025 (implemented/ongoing)	
	The Strategic Plan foresees a Training Needs Assessment and Instructor Design Meetings leading to tailored courseware, plus seminars/workshops (in-person/online/hybrid) to deliver	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	those courses, aligning training quality with regional priorities and emerging needs. (ASEANSAI Strategic Plan 2026–2029, SG1)		
ASOSAI	Annual seminars are organised to improve member SAIs' knowledge on crisis management auditing, supported by a pool of instructors and experts established for seminars and workshops. (WGCMA Work Plan 2025–2027)	2025 (implemented/ongoing)	
	Digital educational courses will be developed using U-INTOSAI, and ASOSAI will continue cooperating with INTOSAI and other regional bodies for capacity development. (WGCMA Work Plan 2025–2027)	From 2026 onwards (planned)	
CBC	The CBC Taskforce on INTOSAI Auditor Professionalisation (TFIAP) contributed directly to this indicator through implementation advocacy for ISSAI 150 and related guidance, case studies on competency-based HR practices, support to PESA accreditation-related efforts, and work on strategic SAI-PAO relationships. The taskforce's mandate was considered fulfilled in 2025.	2025 (implemented)	
	CBC's TFIAP published and promoted case studies on auditor professionalisation. One 2026 case study shows experts from CBC working on a ladder competency framework for performance auditors and explicitly links the work to implementation of ISSAI 150/GUID 1950 principles, in collaboration with IDI, SAI partners and the Performance Audit Subcommittee.	2026 (implemented)	
	In February 2026, the CBC leadership and secretariat organized a short webinar series on strategic HR	2026 (implemented)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	Management, to raise awareness and encourage implementation of the revised and enhanced Human Resource management (HRM) domain of the SAI PMF , adopted at XXV INCOSAI.		
CAROSAI	CAROSAI advances professionalization through expanding training, capacity development, continuous education, and HR strengthening for member SAIs to improve auditor competence and support ISSAI implementation. (CAROSAI Strategic Business Plan 2023-2025)	2025 (implemented)	
CREFIAF			
EUROSAI	Auditor competence strengthened through training modules (ITWG), Audit English workshops, methodology meetings, DEA benchmarking workshops. (EUROSAI Progress Report 2023–2024)	2025 (implemented)	
	SG2 supports needs-driven capacity development and promotes implementation of IFPP, including ISSAI 150. (EUROSAI Strategic Plan 2024–2030)	From 2026 onwards (planned)	
IDC	IDC promotes coordination with donors and IDI to increase implementation of ISSAIs and support professionalisation efforts, including competence-building activities funded under donor programmes. (IDC Strategy 2020–2030)	2025 (ongoing activities)	
	IDC plans to strengthen relationships with donors to better mobilize funding for INTOSAI bodies (IDI, regions) implementing ISSAI-related capacity building. (IDC Strategy 2020–2030)	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
IDI	<p>Under the Professional SAIs work stream and the Centre for SAI Audit Professionals, IDI runs the global PESA (Professional Education for SAI Auditors) programme and related certificates, building auditor competence across financial, performance and compliance audit. Results indicators track “SAIs supported by IDI to develop/issue auditor competency frameworks” (indicator 94) and “PESA participants completing professional education” (indicator 100). (IDI Results System 2024–26)</p> <p>Interpretation: these initiatives directly support SAIs in moving towards ISSAI 150 compliance.</p>	2024–2025 (ongoing activities)	
	<p>In 2026, IDI will expand the Centre’s offerings (more languages and certificates) and launch a certificate for Audit Quality Management Specialists, creating a global pool of experts who can help SAIs design and implement competence-based systems consistent with ISSAI 150 and revised ISSAI 140. (IDI Operational Plan 2026)</p>	From 2026 onwards (planned)	
OLACEFS	<p>Under Strategic Goal 5, OLACEFS strengthens capacity development systems: regional needs assessments, expanded training initiatives, building expert pools, and promoting innovative pedagogical/technological training methods. Interpretation: supports auditor competence system aligned with ISSAI 150. (OLACEFS Strategy 2023–2028)</p>	2025 (implemented – ongoing)	
	<p>Increased participation in technical assistance and training, wider roll-out of technology-enabled learning, and monitoring of training plan effectiveness. (OLACEFS Strategy 2023–2028)</p>	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
PASAI	<p>37–56 competency based training events (financial, performance, compliance audits, ethics, audit planning, investigations, HR, leadership), 1,376 participants, with development of a regional Competency Framework for auditors and specialist staff.</p> <p>based training events (financial, performance, compliance audits, ethics, audit planning, investigations, HR, leadership), 1,376 participants, with development of a regional Competency Framework for auditors and specialist staff.</p> <p>-based training events (financial, performance, compliance audits, ethics, audit planning, investigations, HR, leadership), 1,376 participants, with development of a regional Competency Framework for auditors and specialist staff. (PASAI Annual Report 2024–25)</p> <p>Interpretation: supports SAIs to meet ISSAI 150 competence requirements.</p>	2025 (implemented activities)	
	<p>Rollout of competency based training (CBT) pathways, including 12 sessions for 12 SAIs and demonstrations in SAI Palau on planning and tracking staff competencies.</p> <p>out of competency based training (CBT) pathways, including 12 sessions for 12 SAIs and demonstrations in SAI Palau on planning and tracking staff competencies.</p> <p>-out of competency-based training (CBT) pathways, including 12 sessions for 12 SAIs and demonstrations in SAI Palau on planning and tracking staff competencies. (PASAI Q Jul–Sep 2025)</p>	2025 (implemented activities)	
	<p>Implementation of full regional competency-based training pathways for all staff, PASAI becoming an accredited training</p>	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	provider and offering CPE-credited pathways from junior to senior auditor levels. (PASAI Strategy 2024–2034)		
3. Regional organisations adequately funded			
Number of regional organisations with sufficient funding to implement their strategic plans for the strategic period in question			
AFROSAI			
AFROSAI-E	Manage a diversified funding model for the strategic plan, combining confirmed donor funding, conditional donor funding, host SAI and membership fees, project funding and interest income, and track the resulting annual funding shortfalls. (AFROSAI-E Strategic-plan-2025-2029)	From 2025 onwards (planned activities)	
	Ensure good governance, transparency and accountability within AFROSAI-E (including satisfactory internal and external audits, M&E reports, and digitalised systems) to strengthen its credibility as a regional organisation. (AFROSAI-E Strategic-plan-2025-2029)	From 2025 onwards (planned activities)	
	Cooperate and coordinate with institutional partners and champion coordination of development objectives and plans with different partners. (AFROSAI-E Strategic-plan-2025-2029)	From 2025 onwards (planned activities)	
ARABOSAI	ARABOSAI continues strengthening internal governance, ensuring structures comply with regulations and supporting human and organizational capacities across committees. (Priority 6.1)	2025 (implemented/ongoing)	
	ARABOSAI will enhance cooperation with donors, develop communication plans with resource partners, and identify	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	activities requiring donor support to secure sustainable resources. (Priority 6.3)		
ASEANSAI	The 8th ASEANSAI Assembly approved the ASEANSAI operational budget for 2026–2027, ensuring predictable funding for committees and Secretariat activities in the upcoming period. (The 8th ASEANSAI Assembly article – “ASEANSAI operational budget for 2026-2027”)	2025 (implemented/ongoing)	
	ASEANSAI will strengthen its financial governance via timely budget planning and audited financial statements, aiming for unqualified audit opinions, and will explore voluntary contributions and donor support while protecting SAI independence. (ASEANSAI Strategic Plan 2026–2029)	From 2026 onwards (planned)	
ASOSAI	Financial sustainability is supported through annual membership contributions as part of ASOSAI’s operating model. (ASOSAI Strategic Plan 2022–2027)	2025 (implemented/ongoing)	
	ASOSAI plans to explore voluntary contributions and potential external donors, with independence protections in place. (ASOSAI Strategic Plan 2022–2027)	From 2026 onwards (planned)	
CAROSAI	CAROSAI maintains an operating budget funded by annual SAI subscriptions and interest income, supporting administration, training activities, and sustainable operations. (CAROSAI Strategic Business Plan 2023-2025)	2025 (implemented)	
CBC	The CBC Regional Forum for Capacity Development (RFCD) contributed indirectly to this indicator by providing a platform for regions to share capacity-development journeys and by promoting the INTOSAI Framework for Regional	2025 (implemented/ongoing)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	<p>Professionalism, including a 2025 RFCD session where PASAI presented how regional value-add supports member SAIs. This does not itself fund regions, but it supports stronger regional professionalism and sustainability.</p>		
	<p>The CBC will, through the Regional Forum for Capacity Development (RFCD) and the INTOSAI-Regions Coordination Platform (IRCP), continue to give regions a platform to share good practices, coordinate around the Goal 2 Operational Plan, and promote the Framework for Regional Professionalism through collaboration with selected regional organisations. This is an indirect contribution to stronger, more sustainable regional bodies rather than a direct funding mechanism.</p>	<p>From 2026 onwards (planned)</p>	
CREFIAP			
EUROSAI	<p>EUROSAI organisational sustainability ensured through the 2025–2027 budget (EUR 90,787 annually), funding governance, SG1/SG2 activities and secondments. (EUROSAI Budget 2025–2027)</p>	<p>2025 (implemented)</p>	
IDC	<p>IDC coordinates Tier 1 and Tier 2 Global Calls for Proposals, which mobilize financial and in-kind support to INTOSAI regions based on needs and strategic plans—supporting regions’ ability to secure sufficient funding. (IDC Strategy 2020–2030)</p>	<p>2025 (ongoing activities)</p>	
IDI	<p>IDI supports and cooperates with all INTOSAI regional and sub-regional organisations (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, PASAI, AFROSAI-E, CREFIAP), including via joint initiatives and results-based planning.</p>	<p>2024–2025 (ongoing activities)</p>	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	<p>Indicator 38 tracks “INTOSAI regional and sub-regional bodies that have received support from IDI”. While this does not directly provide funding, it strengthens regions’ capacity to implement their strategic plans and can help them mobilise and justify funding. (IDI Results System 2024–26)</p> <p><i>Interpretation based on wording in the Results System.</i></p>		
	<p>IDI will continue its support to regions (e.g. SoAQM in CAROSAI, cooperative audits in PASAI, governance support in SIDS) and play a role in the INTOSAI–Donor Cooperation and BUSS to help regions and SAIs access and coordinate donor funding for strategic priorities. (IDI Operational Plan 2026)</p>	<p>From 2026 onwards (planned)</p>	
OLACEFS	<p>Strategic Goal 1 focuses on technical–financial sustainability, including designing sustainability strategies, developing fund management policies, increasing organisational funds, and ensuring long-term financial stability to carry out the strategic plan. ((OLACEFS Goal 1))</p>	<p>2025 (implemented – ongoing)</p>	
PASAI	<p>Regular reporting to development partners (e.g. three DFAT monthly reports per quarter, annual report) demonstrating use of funds and results, which supports maintaining and potentially increasing donor confidence in PASAI as a regional body. (PASAI Q Jul–Sep 2025 and Oct–Dec 2025)</p> <p><i>Interpretation based on wording in source.</i></p>	<p>2025 (implemented activities)</p>	
	<p>Strategic commitment to “investing in our success”, including stronger MER, accountability to funders and building deeper partnerships with MFAT, DFAT and other partners to support longterm funding for the strategy period to 2034.-term</p>	<p>From 2026 onwards (planned)</p>	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	funding for the strategy period to 2034. (PASAI Strategy 2024–2034)		
4. Quality management systems			
% of SAIs with appropriate quality management systems in place (all audit disciplines)			
AFROSAI			
AFROSAI-E	Roll out ISSAI 140 on quality management and integrate governance, risk and quality management frameworks into SAI strategic and operational planning. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Develop and strengthen Quality Management Systems in SAIs to ensure that audits meet relevant quality standards. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Increase the capacity of internal quality management functions so they can effectively monitor the quality of all audit types. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Develop ISSAI-based professional guidelines and manuals that translate standards into practical working papers and processes for SAIs. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Support SAIs to use audit software, data analytics, A-SEAT and the Public Financial Management Reporting Framework to enhance the efficiency, effectiveness and quality of audits. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Enhance SAI capabilities to use digital technologies (including AI and other tools) to improve audit efficiency and effectiveness.	From 2025 onwards (planned activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
ARABOSAI	ARABOSAI supports member SAIs in establishing quality assurance systems and provides consulting services on quality assurance frameworks. (Priority 3.2)	2025 (implemented/ongoing)	
	ARABOSAI will conduct consultation meetings with SAI heads on quality control systems and continue the quality assurance audit tasks program at the regional level. (Priority 3.2)	From 2026 onwards (planned)	
ASEANSAI	The adoption of ASEANSAI-wide competency frameworks at the 8th Assembly supports structured, quality-oriented training and development for public-sector auditors but no explicit ASEANSAI initiative on SAI-level audit quality management systems is described for 2025. (The 8th ASEANSAI Assembly article – competency frameworks approved)	2025 (implemented/ongoing)	
	ASEANSAI will apply and, if needed, revise its Monitoring and Evaluation System (MES) to strengthen oversight and internal quality of ASEANSAI programmes, including annual results reports, a mid-term results report (2027) and a final consolidated report (2029). (ASEANSAI Strategic Plan 2026–2029)	From 2026 onwards (planned)	
ASOSAI	The WGCMA website is used as an information hub to share relevant audit standards, guidelines, and materials connected to crisis management, supporting quality management practices. (WGCMA Work Plan 2025–2027)	2025 (implemented/ongoing)	
	ASOSAI will continue advocating the implementation of the IFPP and supporting member SAIs with guidance relevant to	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	audit quality and good practice. (ASOSAI Strategic Plan 2022–2027)		
CAROSAI	CAROSAI supports ISSAI implementation and establishes a regional quality assurance reviewer function to strengthen audit quality and alignment with IFPP. (C AROSAI Strategic Business Plan 2023-2025)	2025 (implemented)	
CBC	The CBC contributed directly to this indicator through the revision of the SAI PMF framework so that it aligns with ISSAI 140 on Quality Management and ISSAI 150 on Auditor Competence, thereby strengthening how SAIs assess whether they are positioned to deliver high-quality audits.	2025 (implemented)	
	The CBC P2P workstream hosted a webinar on ISSAI 140, explicitly aimed at showing how the standard can be applied in practice to support audit quality and organisational capacity. The session included presentations on quality management systems and SoAQM.	2025 (implemented)	
	The revised Goal 2 Operational Plan and the CBC’s continued support for SAI PMF implementation are expected to keep driving work on quality management systems. In addition, the SIDS-CCC response plan includes rolling out Systems of Audit Quality Management (SoAQM) in regions and establishing regional support and pools of quality-management experts.	From 2026 onwards (planned)	
CREFI AF			
EUROSAI	SG1/SG2 activities strengthen audit methodology and support IFPP implementation – including standards related	2025 (implemented)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	to quality management (e.g., ISSAI 140). (EUROSAI Progress Report 2023–2024)		
	Continued focus on sustainable capacity development methods and IFPP adoption, contributing to stronger QMS. (EUROSAI Strategic Plan 2024–2030)	From 2026 onwards (planned)	
IDC			
IDI	IDI’s Professional & Relevant SAIs work streams support SAIs to establish and strengthen SoAQM . Outcome indicator 91 tracks the “cumulative number of SAIs supported by IDI to strengthen their System of Audit Quality Management”, and indicator 101 tracks participants completing Audit Quality Management professional education. (IDI Results System 2024–26)	2024–2025 (ongoing activities)	
	In 2026, IDI will scale up SoAQM support across regions (e.g. CAROSAI, ARABOSAI), including shared-service arrangements, SoAQM specialists’ certification, and SAI-level support on quality policies, risk-assessment, methodology maintenance and follow-up systems. (IDI Operational Plan 2026)	From 2026 onwards (planned)	
OLACEFS	Under Strategic Goal 4, OLACEFS promotes ISSAI/IFPP implementation, development of quality assurance systems, and coordination of regional performance audits—strengthening SAI-level audit quality systems. (OLACEFS Goal 4)	2025 (implemented – ongoing)	
	Continued development of regional quality assurance systems and expansion of best-practice sharing tools for audit quality improvement. (OLACEFS Goal 4)	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
PASAI	Regional System of Audit Quality Management (SoAQM) programme – workshops in Auckland and earlier phases; support to Cook Islands, Fiji, Marshall Islands, Tuvalu, Vanuatu, FSM Kosrae, FSM National, Tonga and Palau to develop needs analyses, quality policies and internal quality review frameworks. (PASAI Q Jul–Sep 2025)	2025 (implemented activities)	
	Strategy to embed SoAQM across all Pacific SAIs through multicohort support, peer quality reviews from developed SAIs, and integration of SoAQM into wider technical assistance and twinning-cohort support, peer quality reviews from developed SAIs. (PASAI Strategy 2024–2034)	From 2026 onwards (planned)	
5. Audit follow-up systems			
% of SAIs with systematic audit follow-up system and/or procedure			
AFROSAI			
AFROSAI-E	Support SAIs to follow up on audit findings and recommendations and to take appropriate corrective action, thus completing the accountability cycle. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Engage with Parliaments to implement frameworks or mechanisms to effectively oversee the monitoring of the implementation of audit recommendations. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Take a holistic view of the accountability cycle and roles of audit committees and internal audit functions in following	From 2025 onwards (planned activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	through on audit recommendations to correct findings. (AFROSAI-E Strategic Plan 2025–2029)		
ARABOSAI	ARABOSAI will conduct consultation meetings with SAI heads on quality control systems and continue the quality assurance audit tasks program at the regional level. (Priority 3.2)	2025 (implemented/ongoing)	
	ARABOSAI will create databases to follow up on SAIs’ strategic and operational plans, prepare unified reports on framework application, and conduct workshops on quality assurance of performance measurement reports. (Priority 2.2)	From 2026 onwards (planned)	
ASEANSAI	ASEANSAI plans a knowledge-sharing activity “Analyzing real case examples of Follow-Up Audits in Enhancing the Effectiveness of Public Service Delivery in ASEAN countries”, focusing on practical experiences and case studies to highlight how follow-up audits can improve service delivery. (ASEANSAI Strategic Plan 2026–2029)	From 2026 onwards (planned)	
ASOSAI	Latest audit results and reports are updated regularly on the WGCMA website, providing informal reinforcement to follow-up practices. (WGCMA Work Plan 2025–2027)	2025 (implemented/ongoing)	
	ASOSAI emphasises improved follow-up through timely reporting and enhanced recommendations as part of SDG-related audit support. (ASOSAI Strategic Plan 2022–2027)	From 2026 onwards (planned)	
CAROSAI	CAROSAI promotes improved public-sector governance through professionalization initiatives, strategic management, and performance monitoring that support more effective follow-up systems within SAIs. (CAROSAI Strategic Business Plan 2023-2025)	2025 (implemented)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
CBC			
CREFIAF			
EUROSAI			
IDC			
IDI	Under the Facilitating Audit Impact initiative (within Relevant/Professional SAIs), IDI supports SAIs to design and implement robust audit follow-up processes. Outcome indicator 92 and output indicator 104 track, respectively, stronger systems for audit follow-up and capacity-building events focused on follow-up. (IDI Results System 2024–26)	2024–2025 (ongoing activities)	
	In 2026, IDI will roll out playbooks, professional education and implementation support that integrate audit impact and follow-up throughout the audit cycle, helping SAIs to systematically track and communicate implementation of recommendations. (IDI Operational Plan 2026)	From 2026 onwards (planned)	
OLACEFS			
PASAI	Advocacy in Samoa on strengthening audit follow-up by Parliament, including emphasis on monitoring and reporting on implementation of audit recommendations as part of fiscal transparency. (PASAI Q Oct–Dec 2025) <i>Interpretation: supports better follow-up systems.</i>	2025 (implemented activities)	
	Planned support to SAIs and PACs to develop stronger audit recommendation follow-up mechanisms as part of the new strategy’s focus on closing the accountability loop. (PASAI Strategy 2024–2034)	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
6. External stakeholder strategies			
% of SAIs with an external stakeholder strategy that include all the main actors in their accountability ecosystem			
AFROSAI			
AFROSAI-E	Support SAIs to foster relationships with stakeholders that build trust and credibility, ensure relevance and impact, manage risk and reputation, and facilitate feedback for better governance and transparency. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Support SAIs to engage with media and civil society organisations to help them understand audit findings and the SAI’s role in the PFM environment, including through briefing sessions. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Encourage SAIs to report on the outcomes of their communication strategies, as tracked through the M&E framework. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Support SAIs to participate in relevant dialogues so they respond effectively to government digitalisation strategies and emerging issues, strengthening their position in the accountability ecosystem. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
ARABOSAI	ARABOSAI supports SAIs in building communication strategies with stakeholders and using IT tools to enhance reporting and outreach. (Priority 2.4)	2025 (implemented/ongoing)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	ARABOSAI will develop a comprehensive stakeholder communication plan, strengthen ties with donors and regional partners, and diversify communication mechanisms including newsletters and digital tools. (Priority 6.3)	From 2026 onwards (planned)	
ASEANSAI	At the 8th ASEANSAI Assembly, members emphasised cooperation with governments and development partners to promote accountability, transparency, good governance and public trust, and considered a report on coordination meetings with development partners. (The 8th ASEANSAI Assembly article – statements on cooperation, accountability, transparency, public trust)	2025 (implemented/ongoing)	
	ASEANSAI intends to enhance engagement with ASEAN, INTOSAI and ASOSAI agendas and implement a Development Partner Engagement Program, including partner mapping, exploratory meetings, and “ASEANSAI Partner Briefs”; to forge meaningful partnerships and align with regional priorities. (ASEANSAI Strategic Plan 2026–2029)	From 2026 onwards (planned)	
ASOSAI	Newsletters are published on topics of mutual interest, and ASOSAI members contribute articles to INTOSAI and ASOSAI journals to share audit practices. (WGCMA Work Plan 2025–2027)	2025 (implemented/ongoing)	
	ASOSAI plans to strengthen partnerships with INTOSAI, UN, World Bank, OECD, ADB and others through joint seminars and observer exchanges. (WGCMA Work Plan 2025–2027)	From 2026 onwards (planned)	
CAROSAI	CAROSAI enhances stakeholder engagement through advocacy with CARICOM and international partners,	2025 (implemented)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	stakeholder mapping, and strengthened member-state relations. (CAROSAI Strategic Business Plan 2023-2025)		
CBC	The CBC Task Force on Citizen Participation and Civil Society Engagement (TFCP) contributed directly by developing information-gathering forms, building a web portal, publishing INTOSAI Journal articles, and promoting engagement between SAIs, citizens, and civil society. This is a clear contribution to SAI stakeholder engagement strategies and practices.	2025 (implemented)	
	To help strengthen SAIs' external impact and relevance, the secretariats of CBC and NICO (Network of INTOSAI Communication Officers) have produced a series of graphics on Strategic Stakeholder Engagement. They are intended as practical reference materials that SAIs can tailor to their own context, strategies, and level of maturity. The materials were launched at INCOSAI in 2025.	2025 (implemented)	
	The CBC TFCP plans annual surveys/environmental scans on citizen participation and civil society engagement, continued systematisation of good practices via the TFCP website, publication of newsletters and journal articles, and capacity-building courses and events on citizen participation and civil society engagement. These are direct contributions to stronger external stakeholder strategies and engagement.	From 2026 onwards (planned)	
	The CBC partnership with NICO continues to maintain focus on SAI Stakeholder engagements, by organizing webinars, sharing blogs and articles with SAI experiences.	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
CREFI AF			
EUROSAI	SG1 activities include communication tools (newsletters, BIEP), seminars, stakeholder-facing working groups (WGEA, WGAFADC, ITWG), strengthening SAI communication and engagement. (Progress Report 2023–2024)	2025 (implemented)	
	Strategic Plan emphasises communication “with stakeholders and society” and improved use of platforms and innovative tools. (EUROSAI Strategic Plan 2024–2030)	From 2026 onwards (planned)	
IDC	IDC promotes engagement with parliaments, legislatures, civil society organisations and PFM actors as part of donor coordination and SAI-led development, increasing SAIs’ visibility among external stakeholders. (IDC Strategy 2020–2030)	2025 (ongoing activities)	
	IDC will continue strengthening stakeholder engagement by supporting country-level coordination mechanisms and partnerships between SAIs and non-SAI actors. (IDC Strategy 2020–2030)	From 2026 onwards (planned)	
IDI	IDI’s Public Trust in SAIs focus supports SAIs to strengthen strategic stakeholder engagement with parliaments, CSOs, media, auditees and donors. Outcome indicators 122 and 125 track SAIs supported for stakeholder engagement (e.g. conducting at least one major event with external stakeholders per year) and SAIs supported to engage with potential providers of support or donors. (IDI Results System 2024–26)	2024–2025 (ongoing activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
<i>Interpretation: these activities underpin or operationalize SAI external stakeholder strategies.</i>			
	IDI will broaden CADRE (Collaboration, Action and Dialogue to Strengthen Engagement of SAIs and CSOs) and partnerships with the Inter-Parliamentary Union and others, enabling SAIs to develop and implement more deliberate stakeholder and communication strategies, including digital channels. (IDI Operational Plan 2026)	From 2026 onwards (planned)	
OLACEFS	Strategic Goal 3 promotes communication, international positioning, creation of communication tools, strengthening of institutional communication, and showcasing OLACEFS products—helping SAIs shape comprehensive external stakeholder strategies. (OLACEFS Goal 3)	2025 (implemented – ongoing)	
	Expansion of citizen participation mechanisms (platforms, maturity models) and strengthened communication strategies across SAIs in the region. (OLACEFS Goal 4)	From 2026 onwards (planned)	
PASAI	Stakeholder engagement workshop in Guam for 9 SAIs, training 19 participants to strengthen stakeholder mapping, engagement with legislatures, auditees, media and the public, and development of 12–18 month stakeholder engagement action plans. (PASAI Q Oct–Dec 2025)	2025 (implemented activities)	
	PASAI representation at APIPA 2025 Conference in Saipan on “Strengthening Collaboration for Oversight: SAIs and Stakeholders”, highlighting ecosystems of Executive, Legislature and citizens. (PASAI Q Jul–Sep 2025)	2025 (implemented activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	Strategy to build understanding and capability of legislatures and PACs, and to strengthen SAIs' engagement with citizens, media and development partners as part of "Strengthening PFM" and "SAI governance" priorities. (PASAI Strategy 2024–2034)	From 2026 onwards (planned)	
7. SAI performance reporting (and external audit)			
% of SAIs publishing annual reports on their own performance and subject that to external audit			
AFROSAI			
AFROSAI-E	Strengthen organisational integrity, ethics, performance management, monitoring and evaluation, and SAI accountability – including reporting on their own performance. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Promote comprehensive monitoring and evaluation frameworks (ICBF, QARs, training assessments, AMES) and annual reporting on performance and financial information as part of AFROSAI-E's model organisation approach, which is used to influence SAI practices. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
ARABOSAI	ARABOSAI will develop a comprehensive stakeholder communication plan, strengthen ties with donors and regional partners, and diversify communication mechanisms including newsletters and digital tools. (Priority 6.3)	2025 (implemented/ongoing)	
	ARABOSAI will complete and activate the regional SAIs performance reporting system and develop a project tracking mechanism to improve performance reporting. (Priority 6.2)	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
ASEANSAI	The 8th ASEANSAI Assembly discussed and approved the ASEANSAI Annual Report 2025, consolidating committee and Secretariat results and reinforcing a culture of performance reporting at regional level. (The 8th ASEANSAI Assembly article – “ASEANSAI Annual Report 2025 of the Committees and the Secretariat”)	2025 (implemented/ongoing)	
	ASEANSAI will use the MES to produce annual results reports, a mid-term results report (2027) and a final consolidated report (2029), supporting evidence-based reporting on ASEANSAI performance and internal governance. (ASEANSAI Strategic Plan 2026–2029)	From 2026 onwards (planned)	
ASOSAI	ASOSAI encourages improved internal governance through the SAI PMF and quality-related assessments, indirectly strengthening performance reporting. (ASOSAI Strategic Plan 2022–2027)	2025 (implemented/ongoing)	
	ASOSAI plans to promote more structured SAI PMF implementation, including training and regional support mechanisms to improve reporting. (ASOSAI Strategic Plan 2022–2027)	From 2026 onwards (planned)	
CAROSAI	CAROSAI applies a performance measurement framework requiring quarterly monitoring, annual progress reviews, and Executive Council oversight to strengthen performance reporting across SAIs. (CAROSAI Strategic Business Plan 2023-2025)	2025 (implemented)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
CBC	The CBC’s SAI PMF and Peer Review work contributed indirectly by strengthening performance measurement and assessment across SAIs. This work continues.	2025 (ongoing activities)	
CREFI AF			
EUROSAI	SG2 encourages SAIs to use self-assessments, peer reviews and evaluation tools which can underpin improved reporting on SAI performance. (EUROSAI Strategic Plan 2024–2030)	From 2026 onwards (planned),	
IDC			
IDI	Through the WellGoverned SAIs work stream and SPMR, IDI helps SAIs improve strategic management and performance reporting. Outcome indicator 62 tracks SAIs that, with IDI support, demonstrate strengthened governance, transparency and accountability by publishing key strategic and performance documents – an important step towards comprehensive institutional performance reporting. (IDI Results System 2024–26)	2024–2025 (ongoing activities)	
	IDI will integrate a stronger communications component into SPMR , supporting SAIs to move beyond basic reporting towards more dynamic communication of performance and results, helping build public trust and – where adopted – supporting external scrutiny of SAI performance reports. (IDI Operational Plan 2026)	From 2026 onwards (planned)	
OLACEFS			
PASAI	The strategy sets a target that SAIs should “timely complete and externally audit their own annual accountability	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	reporting”, positioning SAIs as model organisations. (PASAI Strategy 2024–2034)		
8. SAI PMF assessments			
% of SAIs that have (a) completed a SAI PMF assessment, and (b) % of SAIs that have completed a second (or repeat) SAI PMF assessment			
AFROSAI			
AFROSAI-E			
ARABOSAI	ARABOSAI supports SAIs in using performance measurement frameworks to identify needs, develop operational plans, and strengthen governance. (Priority 2.2)	2025 (implemented/ongoing)	
ASEANSAI	The Strategic Plan and Implementation Matrix focus on ASEANSAI’s internal Monitoring and Evaluation System rather than SAI PMF; no explicit regional initiative on SAI PMF is set out for 2026–2029 in the provided text. (ASEANSAI Strategic Plan 2026–2029)	From 2026 onwards (planned)	
ASOSAI	Capacity assessments are conducted via surveys to identify areas for crisis management audit development among member SAIs. (WGCMA Work Plan 2025–2027)	2025 (implemented/ongoing)	
	ASOSAI will promote wider SAI PMF use and develop a regional implementation plan with specialist training. (ASOSAI Strategic Plan 2022–2027)	From 2026 onwards (planned)	
CAROSAI	CAROSAI supports SAIs in conducting SAI PMF assessments as part of its strategic objective to promote professionalization and strengthen governance. (CAROSAI Strategic Business Plan 2023-2025)	2025 (implemented)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
CBC	The CBC’s SAI PMF governance lead role contributed directly by leading the revision of the SAI PMF and by supporting strong global implementation. The CBC reported that 121 SAI PMF assessments had been completed globally, including both first-time and repeat assessments.	2025 (implemented)	
	CBC and IDI jointly launched and promoted the revised SAI PMF through a global webinar with more than 200 participants. The revised framework was formally endorsed at INCOSAI 2025 and future activities will support and scale up adoption	2025 (implemented/ongoing)	
	The CBC’s revised Goal 2 Operational Plan retains SAI PMF as a key indicator and the updated framework is intended to continue supporting global SAI PMF implementation and repeat assessments beyond 2025.	From 2026 onwards (planned)	
CREFIAP			
EUROSAI	SG2 includes the SAI Evaluation Tools & Methods project, mapping PMF and other assessment tools for members. (Progress Report 2023–2024)	2025 (implemented)	
	Strategic Plan promotes wider use of PMF, IntoSAINT, peer reviews and other evaluative tools. (EUROSAI Strategic Plan 2024–2030)	From 2026 onwards (planned)	
IDC	IDC encourages and promotes use of SAI PMF to assess SAI preparedness and capacity needs and encourages donors to align support with PMF results. (IDC Strategy 2020–2030)	2025 (ongoing activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	IDC will continue to support publication and use of SAI PMF results through donor dialogue and coordinated support mechanisms. (IDC Strategy 2020–2030)	From 2026 onwards (planned)	
IDI	IDI is custodian and main provider of SAI PMF support. Outcome indicator 64 tracks the cumulative number of IDI-supported SAI PMF assessments that are used for strategic planning/capacity development, while indicators 72–75 monitor quality (independent reviews), training of PMF assessors and user satisfaction. (IDI Results System 2024–26)	2024–2025 (ongoing activities)	
	In 2026, IDI will roll out a modernised SAI PMF and update the supporting materials, integrating SAI PMF with SPMR so that first-time and repeat assessments are explicitly linked to strategy and capacity development. (IDI Operational Plan 2026)	From 2026 onwards (planned)	
OLACEFS			
PASAI	Use of SAI PMF criteria (e.g. SAI-3, SAI-7) in country missions to Northern Mariana Islands and FSM Yap to review governance and planning systems, and to guide improvements in strategic and annual audit planning. (PASAI Q Oct–Dec 2025) <i>Interpretation: supports SAIs to use SAI PMF and prepares ground for assessments.</i>	2025 (implemented activities)	
	Strategy commits to using regular SAI PMF assessments to measure progress across all SAIs and to design capacity development responses, aiming at significant improvement in each domain by 2034. (PASAI Strategy 2024–2034)	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
9. Access to bilateral peer support			
% of SAIs in ODA-qualified countries reporting that they have access to bilateral peer support			
AFROSAI			
AFROSAI-E	Facilitate peer-to-peer supportive networks among member SAIs to share experiences, best practices, lessons learned and to implement capacity-building at SAI level more effectively. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Encourage and support peer-to-peer partnerships between SAIs so they can learn from each other and strengthen audit quality. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Build sufficient regional resource pools able to work independently on material development and training interventions, so that SAIs can draw on peers in the region. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
	Cultivate peer networks to increase effective implementation at the SAI level as part of stakeholder engagement strategy. (AFROSAI-E Strategic Plan 2025–2029)	From 2025 onwards (planned activities)	
ARABOSAI	ARABOSAI supports peer learning through workshops, cooperative audits (e.g., SDGs water goal), and sharing lessons learned in independence, governance, and standards application. (Priorities 1-4)	2025 (implemented/ongoing)	
	ARABOSAI will expand collaborative audit projects (SDGs, extractive industries, IT audit), create platforms for knowledge sharing, and issue regional guides supporting peer-to-peer cooperation. (Priority 3.3)	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
ASEANSI	The 8th ASEANSI Assembly underlined ASEANSI’s role as an effective platform for connectivity, cooperation and knowledge sharing among the 10-member SAIs, but no explicit 2025 bilateral peer-support initiatives are described. (The 8th ASEANSI Assembly article – ASEANSI as platform for “connectivity”, “cooperation”, “improved audit quality” and “knowledge sharing”)	2025 (implemented/ongoing)	
	ASEANSI will run multiple regional workshops, cooperative research projects and knowledge-sharing activities on bank debt audit, emerging technologies, big data analytics, public financial management and social housing, which create peer-learning spaces but are not framed as bilateral support. (ASEANSI Strategic Plan 2026–2029)	From 2026 onwards (planned)	
ASOSAI	Informal online meetups among member SAIs support peer relationships, and cooperative audits are conducted on international crisis topics. (WGCMA Work Plan 2025–2027)	2025 (implemented/ongoing)	
	ASOSAI will strengthen cooperation with INTOSAI bodies and regional organisations to expand peer support opportunities. (ASOSAI Strategic Plan 2022–2027)	From 2026 onwards (planned)	
CAROSAI	CAROSAI facilitates regional cooperation, technical assistance, and knowledge exchange among member SAIs, strengthening peer support and shared learning. (AROSAI Strategic Business Plan 2023-2025)	2025 (implemented)	
CBC	The CBC Peer-to-Peer (P2P) workstream organized experience-sharing events and webinars, promoting the peer network, exploring barriers to peer cooperation, and working	2025 (implemented/ongoing)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	with IDI and others on how peers can best support SAIs. The workstream also ran a 2026 webinar on complementary support for infrastructure (FISP).		
	The CBC P2P workstream plans to remove barriers to entry to peer support, develop a forum where peer providers can express an interest in supporting others, improve online resources, promote train-the-trainer approaches, and encourage more capable recipient SAIs to become providers themselves.	From 2026 onwards (planned)	
CREFIAF			
EUROSAI	Peer support through: cooperative audits, working groups, project groups, task forces, and secondments (reactivated and funded). (Progress Report 2023–2024)	2025 (implemented)	
	Budget allocates funding for ongoing secondments and Governing Board initiatives, ensuring continued peer-to-peer cooperation. (EUROSAI Budget 2025–2027)	From 2026 onwards (planned)	
IDC	IDC facilitates peer-to-peer support by mobilising donor funding, coordinating with INTOSAI regions, and encouraging SAI-led proposals through Tier 2 Global Calls. (IDC Strategy 2020–2030)	2025 (ongoing activities)	
	IDC aims to broaden donor and partner participation, increasing opportunities for SAI-led bilateral projects and peer arrangements. (IDC Strategy 2020–2030)	From 2026 onwards (planned)	
IDI	Via the Bilateral Support work stream and the Global SAI Accountability Initiative (GSAI), IDI provides long-term SAI-level support to SAIs in challenged environments, often	2024–2025 (ongoing activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	using peer SAIs as providers. Cross-IDI indicator 35 tracks the number of SAIs in challenged environments receiving long-term bilateral support, and indicator 39 the number of peer SAIs providing peer-to-peer support. (IDI Results System 2024–26)		
	Through BUSS (Brokering Upscaled SAI Support) and bilateral projects (e.g. Malawi, South Sudan), IDI will continue to broker and structure bilateral/peer support arrangements between SAIs and donors, helping more ODA-eligible SAIs to gain access to such support. (IDI Operational Plan 2026)	From 2026 onwards (planned)	
OLACEFS	OLACEFS encourages cooperative audits, expert pools, technical assistance and peer collaboration—providing structured peer-to-peer support mechanisms across the region. (OLACEFS Goals 4 & 5) <i>Interpretation: supports SAI access to peer support, even if not labelled “bilateral peer support”.</i>	2025 (implemented – ongoing)	
	Expansion of technical assistance, coordinated audits, and regional expert networks to strengthen peer-to-peer modalities. (OLACEFS Goals 4 & 5)	From 2026 onwards (planned)	
PASAI	Expansion and active use of twinning partnerships (e.g. Cook Islands–New Zealand, Fiji–Western Australia, Kiribati–ACT, Samoa–New Zealand, Solomon Islands–NSW, Vanuatu–Queensland) and establishment of a Technical Hub drawing on developed SAIs to provide ongoing peer support and quality reviews. (PASAI Annual Report 2024–25)	2025 (implemented activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	Cooperative audits (Climate Change Adaptation Actions) and joint PASAI-IDI cooperative compliance and performance audits, giving SAIs access to peer networks and shared methodologies. (PASAI Q Jul-Sep 2025 & Oct-Dec 2025)	2025 (implemented activities)	
	Strategic intent that every developing SAI in PASAI will have a sustained twinning or similar peer relationship with a developed SAI, replacing short-term consultant support with peer-to-peer capacity development. (PASAI Strategy 2024-2034)	From 2026 onwards (planned)	
10. Donor funding to SAIs and regional bodies % increase (in real terms) of donor funding to INTOSAI organs, regional and sub-regional organisations, and SAIs			
AFROSAI			
AFROSAI-E	Maintain and further develop credible relationships with donors that result in increased funding and sustainable relationships. (AFROSAI-E Strategic-plan-2025-2029)	From 2025 onwards (planned activities)	
	Engage strategically with existing and new development partners, including agreeing on and responding to external evaluations, to secure funding for implementing the Strategic Plan. (AFROSAI-E Strategic-plan-2025-2029)	From 2025 onwards (planned activities)	
	Use a comprehensive M&E framework (ICBF, QARs, AMES and annual reports) to demonstrate impact and improve planning, thereby sustaining donor confidence and funding. (AFROSAI-E Strategic-plan-2025-2029)	From 2025 onwards (planned activities)	
	Operate a multi-year budget that projects donor, membership, host SAI and project funding alongside funding	From 2025 onwards (planned activities)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	shortfalls, to make the case for further donor investment in AFROSAI-E and its member SAIs. (AFROSAI-E Strategic-plan-2025-2029)		
ARABOSAI	ARABOSAI maintains cooperation with donors and participates in activities with INTOSAI community and international organizations. (Priority 6.3)	2025 (implemented/ongoing)	
	ARABOSAI will identify donor-relevant activities, develop a donor communication plan, strengthen coordination mechanisms, and expand resources through strategic partnerships. (Priority 6.3)	From 2026 onwards (planned)	
ASEANSAI	The 8th ASEANSAI Assembly considered a report on coordination meetings with development partners and approved the ASEANSAI operational budget for 2026–2027, showing active engagement with partners and internal financial planning, though no funding volumes are reported. (The 8th ASEANSAI Assembly article – “report on coordination meetings with development partners” and “ASEANSAI operational budget for 2026–2027”)	2025 (implemented/ongoing)	
	ASEANSAI plans a Development Partner Engagement Program to map partners, hold exploratory meetings, create partner briefs and pitch decks, and seek technical and financial support for ASEANSAI programmes, thereby aiming to increase external support and donor engagement. (ASEANSAI Strategic Plan 2026–2029,)	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
ASOSAI	ASOSAI will explore voluntary contributions and invite external donors while ensuring member SAIs' independence. (ASOSAI Strategic Plan 2022–2027)	From 2026 onwards (planned)	
CAROSAI	CAROSAI's strategy includes resource mobilization and partnerships to secure funding for capacity-building initiatives and regional programmes. (CAROSAI Strategic Business Plan 2023-2025)	2025 (implemented)	
CBC	The CBC contributed indirectly to this indicator through several workstreams: The P2P workstream interviewed donors and worked to improve understanding of the donor landscape for peer support; the AoDF workstream studied donor-related audit practices; and the TFCP explored partnership opportunities, although one potential World Bank agreement was put on hold. These activities strengthen donor engagement, but do not explicitly show increased donor funding in 2025.	2025 (implemented/ongoing)	
	The AoDF workstream and RFCD / IRCP continue donor- and partner-facing dialogue that can help position Goal 2 contributors for stronger external support. This is still an indirect contribution to the funding indicator rather than explicit evidence of increased real-term donor funding.	From 2026 onwards (planned)	
CREFI AF			
EUROSAI	EUROSAI is funded exclusively via member contributions; no donor mobilisation role. (EUROSAI Budget 2025–2027)	2025 (implemented)	
	No donor funding expected; operations remain fully fee-based. (EUROSAI Budget 2025–2027)	From 2026 onwards (planned)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
IDC	IDC's core mission is to mobilise, harmonise, and scale up donor support for SAI capacity development through joint initiatives, global calls for proposals, and coordinated donor-SAI dialogue. (IDC Strategy 2020–2030)	2025 (ongoing activities)	
	IDC will continue strengthening donor engagement, develop risk-assessment and monitoring tools, and facilitate joint funding and pooled investments in SAI development. (IDC Strategy 2020–2030)	From 2026 onwards (planned)	
IDI	IDI is a central delivery mechanism for the IDC and maintains a wide network of core and earmarked funding partners (e.g. SECO, EU, Norwegian MFA). Its work in IDC, BUSS and GSAI contributes to scaling up, coordinating and aligning donor funding to SAIs and regional organisations. (IDC Strategy 2020–2030 and IDI Operational Plan 2026) <i>Interpretation based on the IDC strategy and IDI's corporate funding overview.</i>	2024–2025 (ongoing activities)	
	IDI's 2026 financial plan projects continued significant donor income (NOK 143.6 million), careful expense management, and ongoing mobilisation of in-kind support – around 10–15% of annual expenditure – from SAIs, all of which underpin the ability of INTOSAI organs, regions and SAIs to access and utilise donor resources. (IDI Operational Plan 2026)	From 2026 onwards (planned)	
OLACEFS	Financial sustainability initiatives (Goal 1) aim to strengthen OLACEFS' ability to mobilise resources, improve fund management and support technical sustainability—	2025 (implemented – ongoing)	

Contributing Organization	Initiative	Timeframe	Progress/Status/Collaboration
	contributing to increased donor investment. (OLACEFS Goal 1)		
	Development of broader partnerships, financial sustainability plans and technical sustainability strategies to attract and retain donor funding in the 2026–2028 period. (OLACEFS Goal 1)	From 2026 onwards (planned)	
PASAI	Regular DFAT and MFAT reporting (monthly DFAT reports, annual report), strong external communications and evidence of impact (e.g. CCAA regional report, blogs), which underpin continued funding to PASAI as a regional body. (PASAI Q Jul–Sep 2025 & Oct–Dec 2025, and PASAI Annual Report 2024–25) <i>Interpretation based on wording in source.</i>	2025 (implemented activities)	
	Continued collaboration with MFAT, DFAT and other partners, and explicit strategic focus on demonstrating results and aligning with regional and global agendas (e.g. SDGs, climate) to sustain and potentially increase donor funding over the 2024–2034 period. (PASAI Strategy 2024–2034)	From 2026 onwards (planned)	