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Draft strategic planning principles for a CBC Steering Committee strategic plan

Background

Recommendation 2 of the recently completed external CBC evaluation proposes that the CBC should introduce a regular, structured process for setting its strategic priorities within the broad overall framework provided by Goal 2 Operational Plan.

This recommendation, however, does not fully recognise that the strategic foundation of INTOSAI's Goal 2 is established primarily through INTOSAI's Strategic Plan, which defines Goal 2's strategic objectives, rather than through the Goal 2 Operational Plan. The Goal 2 Operational Plan is a complementary three-year planning instrument designed to address agreed and emerging global capacity development priorities while reflecting the contributions of all key Goal 2 contributors.

For the current six-year INTOSAI strategic plan cycle (2023-28), the Goal 2 strategic objectives are:

- 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 SAI professionalism, auditor professionalization, and SAIs' ability to sustainably meet future challenges."
- 2.3 "Share capacity development insights and practices and facilitate dialogue on capacity."

What is currently absent, however, is a CBC-specific strategic plan that articulates how the CBC will exercise leadership, coordination, partnership-building, and stewardship in support of the achievement of INTOSAI Goal 2 objectives. Such a plan would address the evaluators' governance concerns while remaining fully aligned with the established

INTOSAI planning architecture. It should also clearly define the CBC's stewardship role in relation to the Goal 2 Operational Plan.

A CBC strategic plan would provide a collectively agreed strategic agenda for the Committee, strengthen its strategic governance, and create the conditions necessary to address several of the other challenges identified in the external evaluation.

Proposed strategic planning principles for the CBC

A CBC strategic plan should not establish new strategic objectives but rather set out how the CBC will exercise leadership and mobilise the INTOSAI community to advance the Goal 2 strategic objectives.

The plan should therefore focus on issues such as strategic leadership, convening and coordination, partnerships, knowledge exchange, global public goods, strengthening of capacity development systems, while also addressing the strategic alignment of CBC working bodies.

Guiding principles

1. Alignment

The CBC strategic plan derives directly from the INTOSAI strategic plan and shall not create parallel strategic objectives. The three Goal 2 objectives remain the primary strategic outcomes.

2. CBC's role

The Capacity Building Committee is the INTOSAI advocate and custodian for SAI capacity development. We facilitate initiatives in support of SAIs and regions building their capacities and enhancing their capabilities.

3. Unique value proposition

CBC should primarily focus only on areas where it adds unique value beyond the IDI, regional organisations, peer provider SAIs, individual SAIs, and other goal committees.

This addresses one of the evaluation's central themes regarding differentiation and added value.

4. Partnership

CBC should prioritise initiatives that mobilize multiple actors rather than acting alone.

5. Recognition of regional and global actors

The Strategic Plan should be developed and implemented in close consultation with INTOSAI regional organisations, recognizing their central role in capacity development delivery, and the IDI, recognising its extensive role in supporting developing SAIs.

6. Selectivity principle

CBC should primarily focus on a limited number of strategic initiatives where global leadership is required. Not every worthwhile activity should become a CBC priority.

7. Results and ownership orientation

Each strategic initiative should have clear goals, ownership arrangements and success measures.

Proposed strategic planning process

1. Stocktake (internal assessment)

It will be important to establish a common understanding of the CBC's current strategic position, strengths, challenges and portfolio. Perspectives to consider in an overview of current CBC initiatives:

- Strategic alignment of initiatives
- What unique value does each initiative provide?
- What tangible outcomes have been achieved or can be achieved?
- What resources are needed to support each initiative, and by whom?

2. Strategic positioning discussion

The ideal would be to hold an extended virtual CBC Steering Committee meeting for this. Alternatively, the Steering Committee can appoint a small strategic planning project group to work out the detail and make a submission to the full Steering Committee. Issues to consider would include:

- What unique role should CBC play within Goal 2?
- Where does CBC add the greatest value?
- What should CBC stop doing?
- What should CBC start doing?
- What should CBC lead, coordinate, influence or facilitate?

This discussion should precede any drafting.

3. Identification of strategic themes and potential initiatives

Focus on areas with both strategic alignment and with a clear value-add by the CBC, and taking into account issues like key strategic initiatives, leaders and key partners, expected outcomes and resource implications for the CBC and others.

4. Steering committee approval

The Steering Committee should formally adopt the Strategic Plan and become accountable for monitoring and implementation. This directly strengthens the strategic governance role highlighted in the evaluation.

5. Operationalisation

Translate the six-year plan into:

- Merge/convert into 3-year Goal 2 Operational Plans
- Annual CBC work plans
- Workstream mandates
- Partnership agreements