

Progress report for CBC ACCC (workstream on Auditing in Complex and Challenging Contexts) 2026

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	Progress
2.3 Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.	Creating platforms for SAIs working in complex and challenging contexts, to share experiences, learn from and support each other. Lifting and raise awareness in INTOSAI on emerging ACCC issues through enhanced cooperation, articles etc. Develop good practice guidance, tools and/or other supporting material.	Share information, knowledge and insights on issues relating to operating in constantly challenging contexts and SIDS. (meetings quarterly) Workshop for Auditor Generals of CCCs and SIDS (2026)	Safe and constructive meeting culture created, allowing ACCC members’ pressing issues and challenges to emerge. Issues raised in the group forwarded within INTOSAI through different awareness raising activities. SIDS-CCCs involvement in ACCC activities ensured.	The ACCC group remains committed and consists of 14 member-SAIs (16 with chair and observer). SAI Ukraine left due to its obvious challenges and difficulties to remain engaged in a steady manner. Despite the challenges facing all ACCC members, the group has come together well and is active in all meetings and keep joining. Issues shared within the group are welcomed and diverse. SIDS-CCC perspectives and ongoing work have been presented and covered. Workshop on ACCC AG level in Q4 in planning phase.
			CCC-and SIDS issues raised by ACCC members in different regional and global arenas	Follow-up with ACCC members underway.

		Continued cooperation with Relevant INTOSAI parties, e.g. • Regions (2026-28) • P2P and IDI (2026-28)	ACCC and SIDS issues raised in different regional and global contexts. Dialogue and coordination.	Regional representatives have been invited to the regular ACCC meetings to present their operations and challenges. These engagements can be seen as a two-way awareness raising activity and has led to a new ACCC member (Morocco/AFROSAI). IDI has a member on ACCC for coordination.
		Develop ACCC webinars into a well-known and recurring spot for learning and sharing (three times/year)	A variety of topics attracting a big SAI audience (possibly also identify/use themes).	The ACCC webinars have remained successful and well visited. The main topic requested by the ACCC group in 2026 is Independence. One webinar completed thus far (on SAI Independence), follow-up webinar(s) planned in Q3 on Stakeholder engagement (as an enabler for SAI independence).
		Develop and make accessible global public goods guidance, papers, information materials, Training materials etc.) relating to SAI and regional capacity development (continuously)	Increased knowledge and use of existing materials. Relevance/usefulness of ACCC materials demonstrated internally and externally. Increased availability of good practice information (developed by others).	Existing materials are being promoted regularly. Suggestion for new material in 2026: guidance on SAI preparedness.

Explanatory narrative

Lower activity in 2025 due to workstream lead on temporary leave, but regular meetings and webinars have still been carried out thanks to colleagues.

<i>Key to progress indicator colours</i>	
	Initiatives / projects on schedule
	Initiatives / projects behind schedule
	Serious difficulties being experienced
	Initiatives / projects completed