

Progress report for CBC workstream on audit of donor funds (ADF) 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.	SAIs and donors make informed choices when engaging in the audit of donor funds, while safeguarding SAIs' independence and respecting their national mandate.	<ul style="list-style-type: none"> Roll out of good practices through continuous communication/engagement with SAIs and donors (2026-2028). 	<ul style="list-style-type: none"> Participation in/and or facilitating seminars, webinars, meetings. Publication of articles and blog posts. 	<ul style="list-style-type: none"> “Draft good practices” shared through CBC website and social media (January) Issue raised in CBC-article on SAI Independence
		<ul style="list-style-type: none"> Engagement/communication activities directed at donors to discuss the challenges SAIs face when auditing donor funds and explain the role of SAIs. (continuous 2026-2028) 	<ul style="list-style-type: none"> Participation and presentations of mapping of SAIs' practices at relevant meetings, webinars and conferences. Publication of articles and blog posts. 	<ul style="list-style-type: none"> Donor survey launched to solicit input from donors on practices relating to SAIs' audit of donor funds (April) Donor survey shared through CBC website and social media
		<ul style="list-style-type: none"> Communication/engagement in relevant forums to broader engagement, identify stakeholders and potential collaborators to the workstream and highlighting the issue (continuous 2026-2028) 	<ul style="list-style-type: none"> Participation/and or facilitating seminars, webinars, meetings, conferences. Publication of articles and blog posts. 	<ul style="list-style-type: none"> (Initiative not yet started)

		<ul style="list-style-type: none"> Organise a series of meetings or webinars for SAls to exchange experiences related to the AoDF. <i>This initiative will be pursued if, during the course of the above activities, there is sufficient interest from SAls to participate.</i> 	<ul style="list-style-type: none"> Facilitation of webinars or meetings with SAls. 	<ul style="list-style-type: none"> (Initiative not yet started)
--	--	---	---	--

Explanatory narrative

The project manager is on parental leave January-October 2026, which means the level of activity is lower during this period.

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