

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

## Progress report for CBC Peer-to-Peer workstream 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
<p>2.1 Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs.</p> <p>2.2. Strategically partner, inside and outside INTOSAI, in support of DSAI professionalism, auditor professionalization, and SAIs' ability to sustainably meet future challenges</p> <p>2.3 Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.</p>	<p>Encourage SAIs and create opportunities for SAIs to share their experiences of peer-to-peer cooperation through blogs and articles on the CBC website, the INTOSAI Journal, as well as through online and in person events.</p>	<p>- <b>Learn from the experience of others.</b> Explore opportunities to capture and repurpose existing insights and best practices on P2P cooperation in blogs and articles on the CBC website and social media.</p> <p>Co-ordinate a side event at the INCOSAI conference in October 2025 to give SAIs a platform to learn more about peer-to-peer cooperation and share their experiences.</p>	<ul style="list-style-type: none"> <li>At least two Blogs/articles a year on the CBC website, or in the INTOSAI Journal alongside social media posts.</li> <li>In-person event well-attended at INCOSAI 2025</li> </ul>	<p>- We have published two blogs on the CBC website, sharing reflections on donor perspectives on strengthening supreme audit institutions and the workstreams webinar on SAI PMF.</p> <p>-We held two well attended online sessions, one exploring the SAI PMF tool and the other discussing how the Saudi Fund for Improved SAI Performance (FISP) can complement peer-to-peer activities by filling gaps in support that peer providers are unable to provide.</p> <p>-These activities have supported increased awareness of peer-to-peer cooperation and provided practical examples that SAIs can adapt to their contexts.</p>
	<p>Identify the barriers to successful peer to peer exchanges and work with the CBC and IDI to explore potential solutions.</p>	<p>- <b>Find ways to remove barriers to entry</b> to peer-to-peer support work. Work closely with other CBC workstreams, particularly ACCC, to bring co-ordinated</p>	<ul style="list-style-type: none"> <li>Contribute to at least one experience sharing event a year where we work on solutions to barriers in conjunction with other</li> </ul>	<p>- Engagement with IDI and other partners has strengthened alignment between peer-to-peer activities and wider INTOSAI capacity development initiatives.</p> <p>-We led sessions at the IDI GSAI initiative's workshop in March 2026, exploring how peers can</p>

		<p>solutions to strengthening the work of SAIs.</p> <ul style="list-style-type: none"> <li>- Identify barriers to P2P cooperation during experience-sharing events; explore solutions and share at INTOSAI level.</li> <li>- <b>Build effective partnerships</b> with others to introduce new initiatives and energy into peer-to-peer support, leveraging off their expertise and increasing our reach through their existing network.</li> <li>- Working with partners on tactical packages to address specific themes or issues.</li> <li>- Understand and communicate the <b>perspective of donors</b> to understand what they are looking for in successful peer-to-peer cooperation projects.</li> <li>- <b>Promote 'in kind' contributions</b> as a way of delivering peer to peer support in an environment where donor funding opportunities may be limited</li> </ul>	<p>CBC workstreams, the IDI and/or other INTOSAI working bodies.</p> <ul style="list-style-type: none"> <li>• Meet with ACCC periodically to identify activities that can be done jointly.</li> <li>• Meet with IDI regularly to identify opportunities for P2P involvement in activities.</li> <li>• Well-attended webinar in Q3/4 2025 giving insight into the donor perspective on peer-to-peer cooperation.</li> <li>• CBC website to include information about major donors and where opportunities are advertised</li> <li>• Share examples where 'in kind' contributions have brought benefits to both provider and recipients</li> </ul>	<p>best support SAIs, particularly in the areas of audit quality and communication.</p> <ul style="list-style-type: none"> <li>- We regularly meet with IDI to consider how we can work effectively together. This includes inviting IDI to contribute to a webinar on SAI PMF.</li> <li>- Instead of a webinar on donor perspectives, we recorded interviews of four donors which are available to view online and published an accompanying blog on the CBC website.</li> <li>- In the next reporting period we will focus on highlighting opportunities and sharing examples of where peer to peer work has been effective.</li> </ul>
	<p>Provide easy access to SAIs who are new to peer-to-peer work to speak to and obtain advice from more experienced SAIs.</p>	<ul style="list-style-type: none"> <li>- Explore opportunities to have a dedicated platform for resources to aid peer-to-peer work.</li> <li>- An emphasis on a '<b>train the trainer</b>' approach as a way of making sure that</li> </ul>	<ul style="list-style-type: none"> <li>• Opportunities taken to promote the P2P network during meetings with Regional Groupings and at CBC events.</li> </ul>	<ul style="list-style-type: none"> <li>- We gave a presentation on the P2P network at an IDI GSAI workshop and used the opportunity to ask attendees how the workstream can best support them.</li> <li>- Promotion of the P2P network has helped increase visibility of support opportunities.</li> </ul>

		<p>capacity building can continue even when a peer may complete work</p> <p>Explore the use of online resources, technology, and <b>virtual working</b> as a means of peer-to-peer support</p>	<ul style="list-style-type: none"> <li>Resources available online for SAIs and good awareness of how to access these.</li> <li>By the start of 2027, develop a place/forum where potential and current peer to peer providers can express an interest in supporting others and share good practice, including the effective use of technology</li> </ul>	<p>- In 2026 we will explore how we can establish a forum for providers to express an interest in supporting others and sharing good practice. We will also reinvigorate our webpage on the CBC website to make it clearer what the workstream does and signpost SAIs to available resources.</p>
	<p>Encourage recipient SAIs with more developed capabilities to become providers to other SAIs in their region or locality.</p>	<p>- <b>Increase the number of providers</b> of peer-to-peer support</p> <p>Provide resources for new or less experienced peer-to-peer providers.</p>	<ul style="list-style-type: none"> <li>Use data within global report to identify maturing SAIs that have the capacity to become providers and seek to actively engage with them</li> <li>Increase the number of peers who take a role in organising online or in-person experience-sharing events at least twice a year.</li> <li>Events held across time zones to ensure full coverage of all potential participating peers.</li> </ul> <p>Translation offered for key sessions and materials into requested languages to maximise accessibility</p>	<p>-We have found the recording of webinars and the promotion of the recordings through blog posts to be an effective way to sharing information to participants that may struggle to attend the event.</p> <p>-Webinars have been well attended with participants from across a wide variety of SAIs.</p> <p>-Use of virtual engagement tools has enabled broader participation across regions, including SAIs that may not typically engage in in-person initiatives.</p>