

## Progress report for CBC Subcommittee on Cooperative Audits (SCA) 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.	1. Promote cooperative audits as capacity development tool.	1.1 Self-instructional online course. (Recurring annually)	<ul style="list-style-type: none"> <li>1 edition of the course per calendar year.</li> <li>Number of registered participants per edition of the course.</li> </ul>	<ul style="list-style-type: none"> <li>Course scheduled for second semester of 2026</li> </ul>
		1.2 Organizing Webinars. (Recurring annually)	<ul style="list-style-type: none"> <li>1 webinar per calendar year</li> </ul>	<ul style="list-style-type: none"> <li>Online contribution by SCA Chair to in-person kick-off meeting for the “Cooperative Audits” Activity of the EU Contact Committee, held on 18.APR.2026 in Paris, France.</li> <li>Additional SCA webinar in early planning stages for second semester 2026.</li> </ul>
		1.3 Contribution of articles to the INTOSAI Journal. (Recurring annually)	<ul style="list-style-type: none"> <li>1 article contributed to INTOSAI Journal per calendar year.</li> </ul>	<ul style="list-style-type: none"> <li>Pending contribution of article over the course of the calendar year 2026.</li> </ul>
		1.4 Produce Newsletters. (Recurring annually)	<ul style="list-style-type: none"> <li>1 newsletter produced every calendar year.</li> </ul>	<ul style="list-style-type: none"> <li>1<sup>st</sup> issue of SCA newsletter corresponding to calendar year 2025 behind schedule.</li> <li>2<sup>nd</sup> issue of SCA newsletter corresponding to calendar year 2026 will come out in second semester.</li> </ul>

Goal 2 Strategic Objective	Workstream objective	Initiatives (timed)	Indicators	Progress
	2. Facilitate the exchange of best practices and access to relevant communities of practice	2.1 Maintenance of Virtual Catalogue of Cooperative Audits. (Recurring bi-annually)	<ul style="list-style-type: none"> <li>Report to the CBC SC on maintenance activities on the Virtual Catalogue of Cooperative Audits.</li> </ul>	<ul style="list-style-type: none"> <li>Programmers hired using funds allocated by CBC SC in the 2025–2026 budget.</li> <li>Biannual report to the CBC SC on maintenance activities due by the end of June 2026.</li> </ul>
		2.2 Upload of new cooperative audit reports to the Virtual Catalogue of Cooperative Audits as they become available. (Recurring annually)	<ul style="list-style-type: none"> <li>Number of new cooperative audit reports uploaded.</li> </ul>	<ul style="list-style-type: none"> <li>34 new cooperative audit reports have been uploaded, bringing the total to 358.</li> </ul>
		2.3 Implement a message board in the Virtual Catalogue of Cooperative Audits for exchange of good practices in Cooperative Audits. (Dec. 2026)	<ul style="list-style-type: none"> <li>Message board implemented in the Virtual Catalogue of Cooperative Audits website.</li> </ul>	<ul style="list-style-type: none"> <li>Programmers hired using funds provided by the CBC in the 2025–2026 budget.</li> <li>An evaluation is currently underway to adapt the message board developed for TFCP to the Virtual Catalogue.</li> </ul>

## Explanatory narrative

*Please add as needed. (Instructions on next page.)*

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