

Progress report for CBC Subcommittee on Peer Reviews 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>To promote peer reviews as one of the capacity development tools</p>	<ul style="list-style-type: none"> • Update strategic documents of the CBC SC on PR Completion: Jul 2026 • Sharing experiences via articles, blogs on the website Completion: ongoing • Continuous organization of workshops, conferences, and training Completion: ongoing 	<ul style="list-style-type: none"> • Updated ToR and strategy • Number of articles, PR reports, blogs, other contributions shared on Subcommittee’s website • No. of Thematic Workshops, conferences, trainings and other activities 	<ul style="list-style-type: none"> • Updated ToR –submitted for approval of the SC CBC • Number of articles, PR reports, blogs, other contributions shared on SC on PR website - • Joint Thematic Workshop scheduled end of June 2026 in Warsaw in cooperation with the regional organization -EUROSAI Strategic Group 2 –Institutional Capacity Development
	<p>To facilitate the exchange of best practices and access to relevant communities of practice to expand peer review capacities</p>	<ul style="list-style-type: none"> • Revised Catalogue of SAI Experts providing their capacities for Peer Review Completion: Dec 2027 • Create thematic project groups 	<ul style="list-style-type: none"> • Updated form and structure of the Catalogue of SAI Experts • No. of thematic project groups 	<ul style="list-style-type: none"> • Market research and consultations on possible implementations of the Catalog of SAI Experts (known as Expert Short List) -completed • PG on Catalogue of SAI Experts –distributed Call for Participation

Goal 2 Strategic Objective	Workstream objective	Initiatives (timed)	Indicators	Progress
		Completion: Dec 2026 <ul style="list-style-type: none"> • Establishing partnerships with regional organizations Completion: ongoing 	<ul style="list-style-type: none"> • No. of partnerships with regional organizations and/or activities organized by these regional organizations on behalf of the SC on PR 	<ul style="list-style-type: none"> • PG on GUID 1900 Revision –distributed Call for Participation • Established partnership with EUROSAI and AFROSAI-E. Ongoing bilateral exchanges with other regional organizations.
	Strengthen the effectiveness, transparency, and independence of supreme audit institutions through regular peer reviews	<ul style="list-style-type: none"> • Matchmaking events Completion: ongoing • Revision process launched, ideally revised GUID 1900 –2028 Completion: 2028 • Updated manuals, guides, or templates for PR Completion: 2028 	<ul style="list-style-type: none"> • No. of matchmaking activities • No. of SAIs involved in the GUID 1900 revision process • No. of manuals, templates drafted or revised 	<ul style="list-style-type: none"> • One matchmaking event is scheduled for June 2026, and another was successfully realized within the EUROSAI Project Group on Peer Review • So far 8 SAIs including ECA expressed interest in some form of participation on the revision process of the GUID 1900 • Manuals and templates useful either for undertaking or conducting the Peer Review are under the revision process and in the next future could involve tools fueled by AI

Explanatory narrative

The Subcommittee on Peer Reviews wishes to highlight to the CBC Steering Committee that GUID 1900, the framework guiding Peer Reviews, is outdated and needs revision to address new challenges and best practices. Without timely updates, there is a risk that Peer Reviews may lose relevance and effectiveness, which could impact quality assurance for SAI capacity building and accountability. The Subcommittee strongly recommends the Steering Committee’s support in revising GUID 1900 to maintain the integrity and impact of Peer Reviews within INTOSAI.

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