

Caribbean Organisation of Supreme Audit Institutions



STRATEGIC PLAN 2026 - 2030

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INTRODUCTION

MESSAGE FROM THE CHAIRPERSON



It is with great pride that I present CAROSAI’s Strategic Business Plan for 2026–2030. This plan represents our collective vision for advancing the role of Supreme Audit Institutions in promoting accountability, transparency, and good governance across the Caribbean.

As Chairperson, I am committed to fostering collaboration among our member SAIs, strengthening institutional capacity, and embracing innovation to meet the evolving demands of public sector auditing. Together, we will continue to uphold the highest standards of integrity and professionalism, ensuring that CAROSAI remains a trusted partner in regional development.

I invite all stakeholders to join us on this journey as we work toward building stronger institutions and delivering greater value to the citizens we serve.

Ms. Brenda Neeley
Chairperson, CAROSAI

MESSAGE FROM THE SECRETARY GENERAL



The **2026–2030 Strategic Business Plan** sets the direction for CAROSAI’s continued growth and impact. It reflects our unwavering commitment to supporting member SAIs in achieving excellence and delivering value to citizens through strong accountability and transparency.

Our Strategic Priorities for this period are:

1. **Enhancing SAI Impact** – Strengthening audit relevance and effectiveness to improve governance outcomes.
2. **Promoting Good Governance** – Supporting SAIs in fostering accountability, integrity, and transparency across the public sector.
3. **Promoting SAI Visibility and Influence** – Elevating the profile of SAIs as trusted institutions and key partners in national development.

This plan is more than a roadmap—it is a call to action for collaboration, innovation, and resilience. Together, we will ensure that CAROSAI remains a beacon of integrity and a catalyst for positive change in the Caribbean.

Mrs. Pamela Monroe-Ellis
Secretary General, CAROSAI

EXECUTIVE SUMMARY

The CAROSAI Strategic Business Plan (SBP) 2026–2030 sets out a clear framework for strengthening the effectiveness, resilience, and relevance of Supreme Audit Institutions (SAIs) across the Caribbean. Building on the structure of the 2022–2025 SBP, the Plan incorporates expanded strategic intelligence informed by global mega trends, SIDS and climate research, environmental scanning, and regional performance assessments.

The Plan is structured around **three strategic priorities** designed to help SAIs respond effectively to evolving governance challenges:

1. **Enhancing SAI Impact**

Focuses on improving audit quality and consistency through ISSAI implementation, quality management systems (ISSAI 140), capacity building, and digital transformation. Key initiatives include modern audit methodologies, strengthened IT and cybersecurity capabilities, cooperative audits on SDGs and climate change, citizen friendly reporting, and enhanced monitoring and evaluation through regional audit recommendation tracking.

2. **Promoting Good Governance**

Aims to strengthen internal governance, leadership, ethics, and institutional resilience within SAIs. Activities include governance toolkits, leadership development programmes, Into SAINT assessments, peer reviews, a regional knowledge hub, and regular governance self assessments to enhance transparency and accountability.

3. **Promoting SAI Visibility and Influence**

Seeks to increase the profile and public value of SAIs through regional advocacy tools, stronger engagement with policymakers, civil society, and academia, and improved strategic communication. Progress will be showcased through initiatives such as Regional Visibility and Influence Index and annual Value of SAI Impact Awards.

Cross-cutting themes underpinning all priorities include digital innovation, climate resilience, cybersecurity, and people centered- communication.

By 2030, the Plan targets measurable improvements across all priorities, including wider adoption of ISSA compliant audits and quality management systems, increased cooperative and prereview audits, stronger governance practices, expanded stakeholder engagement, and enhanced regional visibility and policy influence.

SECTION 1

OVERVIEW OF CAROSAI'S STRATEGIC BUSINESS PLAN 2026- 2030

The Strategic Business Plan (SBP) has been divided into three sections. The first deals with the current structure of CAROSAI, its vision, mission and core functions; the second with its identified strategic priorities and lastly its performance measurement framework, which details the implementation, monitoring and evaluation schedule for the plan.

MANDATE

CAROSAI OBJECTIVES

- ✓ Promote cooperation and sharing of audit knowledge and standards
- ✓ Promote importance of internal audit in the public sector
- ✓ Provide training for public sector auditors
- ✓ Collaborate with regional training institutions
- ✓ Serve as a link to international organizations
- ✓ Strengthen collaboration among public sector auditors
- ✓ Raise public audit awareness in the Caribbean Area
- ✓ Unify principles, standards, and terminology
- ✓ Harmonize auditing standards and policies
- ✓ Promote application of international standards
- ✓ Facilitate exchange of audit personnel

ROLES AND RESPONSIBILITY

GOVERNANCE STRUCTURE

CAROSAI is presently comprised of twenty-three (23) Supreme Audit Institutions (SAIs) and is managed by an Executive Council (EC) which is chaired by the Auditor General of SAI Bahamas, Ms. Brenda Neeley. The Secretariat, which is primarily tasked with monitoring the implementation of this SBP, is managed by the Auditor General of Jamaica, Mrs. Pamela Monroe Ellis, who is also the Secretary General. The EC has a total of six members, including the Chairperson and the Secretary General who are all duly elected triennially at the Congress, Plenary Meeting.

Executive Council Members elected May 2025 are.

Ms. Brenda Neeley	Chairperson	Auditor General – SA Bahamas
Mrs. Pamela Monroe Ellis	Secretary General	Auditor general – SAI Jamaica
Mr. Alphons Gumbs	Member	Chairman - SAI St. Maarten
Mr. Shaan Bhoendie	Member	President – Rekenkamer Suriname
Mrs. Yvonne James	Member	Director of Audit – SAI St. Lucia
Mrs. Maria Rodriguez	Member	Auditor General – SAI Belize

THE SECRETARIAT

The Secretariat is responsible for implementing the decisions and directives of the Congress and the Executive Council of CAROSAI. Its functions include coordinating and facilitating the development and implementation of projects, as well as preparing quarterly and annual reports that assess CAROSAI's performance against its approved targets and indicators.

VISION, MISSION AND CORE VALUE STATEMENTS

VISION

Strong CAROSAI for Stronger SAIs in the Caribbean

MISSION

CAROSAI contributes to its members becoming professional SAIs by supporting and promoting the strategic management, performance measurement and reporting in SAIs; implementation of ISSAI's for high quality audits and enhanced SAI-Stakeholder engagement for greater audit impact.

The mission was revised to clearly articulate who we are, how we operate, and why we do what we do. CAROSAI's new mission reaffirms its commitment to its priority activities, namely the implementation of the International Standards of Supreme Audit Institutions (ISSAIs), the strengthening of stakeholder engagement, and the development and implementation of strategic management, performance measurement, and reporting. This mission will guide CAROSAI's work over the next five years and support a robust evaluation of performance at the conclusion of the Strategic Business Plan.

CORE VALUES

Core Values are intended to support the achievement of an organizations vision and mission as they serve as the guiding principles that dictate behaviour and actions. CAROSAI has selected five core values:



STRATEGIC CONTEXT AND REFLECTION

During the XIII CAROSAI Congress held in The Bahamas, member SAIs reflected on the organization's journey following the COVID-19 pandemic, particularly in relation to the implementation and achievements of the four strategic priorities outlined in the previous cycle:

- **Responsive and Effective SAIs**
- **Relevant SAIs**
- **People Engagement**
- **CAROSAI Governance**

Despite the challenges experienced as small island developing states (SIDS), CAROSAI successfully implemented all planned activities under these priorities, except for the stakeholder engagement initiative. A notable milestone during this period was the **amendment of CAROSAI's 1988 Charter**, which now better reflects the evolving needs, values, and operational practices of the organization, ensuring it remains agile and responsive to future demands.

At the strategic think tank session convened during the Congress, member SAIs, development partners, and donor agencies acknowledged CAROSAI's noteworthy progress, however, they also recognised the opportunity to **leverage past successes** and **position the region at the forefront of audit excellence**.

To develop a future-fit Strategic Business Plan for 2026–2030, CAROSAI undertook a comprehensive assessment of the current operating environment and its implications for member SAIs. This assessment was informed by:

- Findings and recommendations from the **SIDS/CCC Research Report**
- The **CBC's Response Plan**
- Analysis of **global mega trends and risks**
- **INTOSAI 2023 Global Stocktaking report**

These insights have shaped the strategic direction and priorities outlined in this Strategic Plan, ensuring that CAROSAI continues to deliver **value-added support** aligned with the evolving needs of its members and the broader regional governance landscape.

ENVIRONMENT SCAN FOR CAROSAI STRATEGIC PLAN

	Key Statistics	Implication
Institutional Independence	Legal gaps: 0% full independence, 48% partial; Judicial recourse: 17%; Political interference: 17%; Leadership protection: 85%	Weak independence undermines audit credibility and accountability
Resource Management and Autonomy	Budget control: 22%; Budget interference: 52%; Adequate staffing: 13%; Timely audit info: 39%	Resource constraints hinder operational effectiveness and coverage
Audit Mandates and Coverage	Audit national govt: 90%; Regional: 30%; SOEs: 96%; Municipalities: 70%; Topics: tax (78%), COVID-19 (74%)	Broad mandates but uneven execution, especially subnational
Anti-Corruption & Fraud	Info sharing: 52% (vs 78% global); Mandate: 61%; Actual investigations: 43%	Underutilized in anti-corruption due to systemic/legal gaps
Audit Practices and Standards	ISSAI adoption: 75%; Financial audit opinions: 80%; Quality reviews: 57%	Standardization progressing but quality control weak
Professional Development	Competency strategies: 35%; No framework: 40%; Digital education: 39%; Budget increases: 26%	Capacity building insufficient for evolving demands
Timeliness and Communication	Annual reports on time: 39%; Publish reports: 83%; Communication strategy: 30%; Parliament engagement: 39%; Civil society: 13%	Limited visibility and outreach reduce impact
Digitalization and Technology	Manual systems: 60%; Digital strategy: 22%; ICT budget: 43%; Data analytics: 22% regular, 9% advanced	Tech gaps hinder efficiency and data-driven auditing

Summary of findings:

The members of CAROSAI operate with broad mandates, but persistent systemic weaknesses continue to undermine their effectiveness. None of the institutions have full legal independence, and the limited options for judicial recourse leave them vulnerable to political influence.

Budget autonomy is also restricted, and many SAIs face chronic shortages of staff, skills and financial resources, which further impede their ability to function efficiently. Their work is frequently slowed by delays in accessing essential audit information, and although they are generally empowered to audit central government bodies and state-owned enterprises, coverage of regional and municipal entities remains uneven.

Legislative gaps and weak enforcement frameworks mean that their potential role in combating corruption is not fully realized. Even though ISSAI standards are widely adopted, the application of quality assurance practices differs significantly among SAIs.

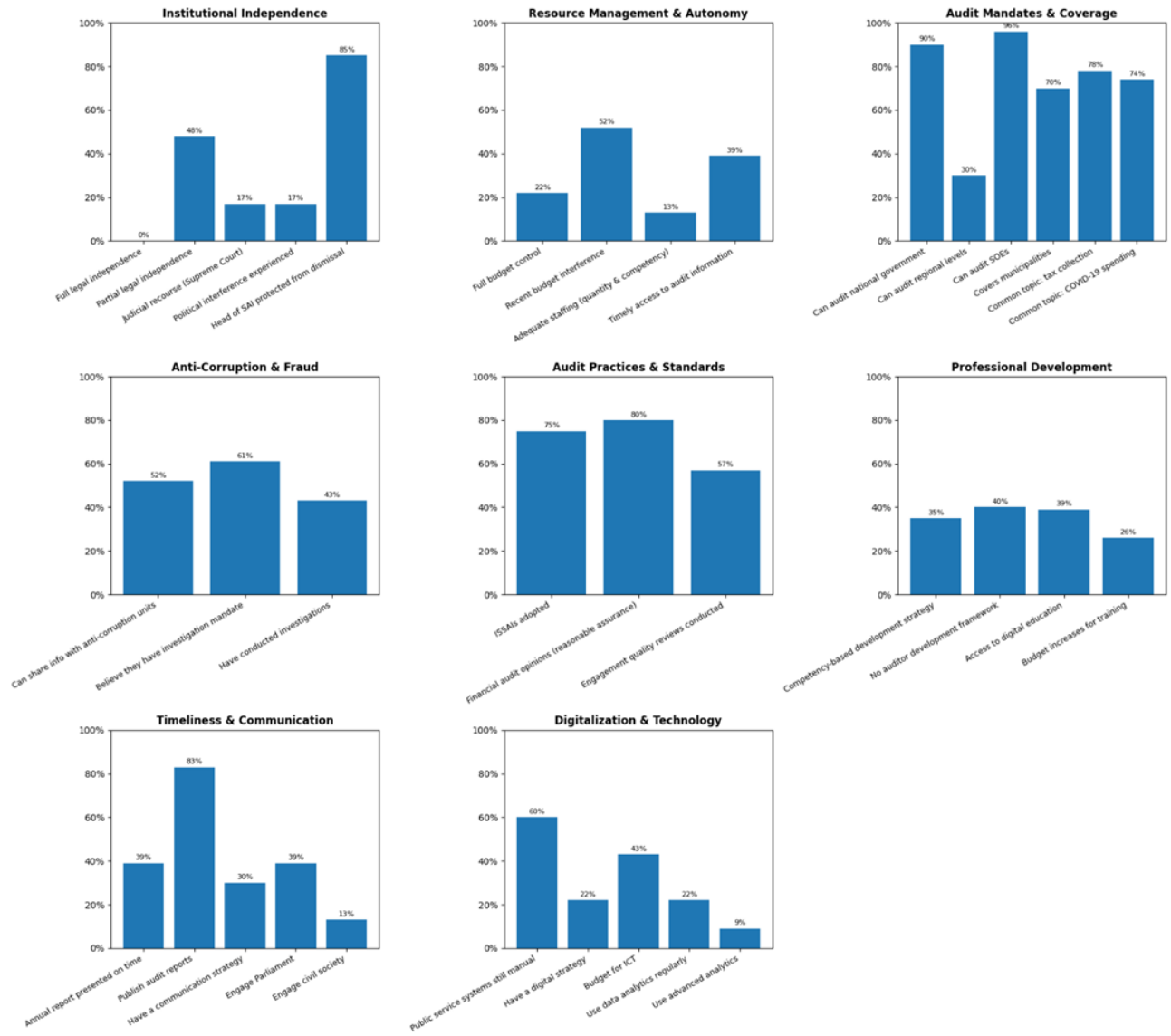
Professional development systems remain underdeveloped, with limited access to digital learning platforms, and many SAIs struggle to produce timely reports or maintain strong stakeholder engagement.

Digital modernization also lags behind, with many institutions still relying on manual processes and possessing minimal capacity for data analytics.

Collectively, these weaknesses erode audit credibility, diminish operational efficiency, and limit the overall impact of SAIs across the Caribbean region.

PERFORMANCE DASHBOARD (Global Stocktaking Report)

CAROSAI SAIs — Performance & Capacity Dashboard (Global Stocktaking 2023)



SWOT ANALYSIS OF CAROSAI

This analysis highlights areas for improvement while identifying opportunities for growth and collaboration within the CAROSAI region.

<p>Strengths</p> <ul style="list-style-type: none"> • Broad audit mandates (e.g., 96% audit SOEs) • High ISSAI adoption (75%) and reasonable assurance in audits (80%) • Majority publish audit reports (83%) • Legislative protection for Heads of SAIs (85%) • Capacity to deliver high-quality audits that address evolving risks and societal expectations. 	<p>Weaknesses</p> <ul style="list-style-type: none"> • Low independence and limited judicial recourse (17%) • Inadequate budget and staffing autonomy (22% full control) • Weak professional development frameworks (40% lack any) • Poor timeliness and limited communication strategies • Low digitalization and data analytics usage (22% regular, 9% advanced)
<p>Opportunities</p> <ul style="list-style-type: none"> • Strengthen legal frameworks for independence • Expand digital strategies and ICT investment • Improve collaboration with anti-corruption units • Develop regional training and competency frameworks • Enhance stakeholder communication and outreach 	<p>Threats</p> <ul style="list-style-type: none"> • Political interference and lack of enforcement • Resource constraints limiting audit effectiveness • Technological lag reducing efficiency and relevance • Low engagement with civil society and Parliament.

ANALYSIS OF EMERGING MEGA TRENDS AND IMPLICATIONS FOR SAIS

Emerging Mega Trends	Implications for SAIs
Erosion of Trust in Institutions	Ensure transparency and citizen engagement; adopt digital tools; apply evidence-based practices; communicate audit results effectively.
Economic Challenges and Debt	Audit public debt and sustainable growth initiatives; train auditors for digital economies; prioritize audits of PPPs and SOEs.
Digital Transformation of Governments and Society	Invest in AI and data analytics; build skills in auditing digital systems; address cybersecurity risks; engage citizens digitally.
Climate Change and Triple Planetary Crisis	Conduct environmental audits; explore green finance oversight; protect public interest in climate response; ensure resource sustainability.
Widening Demographic Gap	Develop foresight capacity; audit social programs; monitor equitable resource allocation; attract and retain diverse audit talent.
Global Migration	Adapt audit practices for migration risks; evaluate migration policies; provide data for policymaking; foster international cooperation.
Rising Inequalities	Audit SDG implementation and social programs; assess policies for vulnerable groups; enhance oversight; engage stakeholders effectively.

CHALLENGES GENERALLY APPLICABLE TO ALL SIDS/CCCS

1. Resource and Financial Constraints

- Severe budgetary limitations restrict operational capacity.
- Financial and operational autonomy is often compromised, limiting flexibility in decision-making.

2. Staffing and Competency Gaps

- Shortage of trained and skilled auditors hampers audit quality.
- Lack of institutional memory due to high staff turnover or inadequate knowledge management systems.

3. Technological Limitations

- Outdated or insufficient technology infrastructure impedes efficiency.
- Absence of dedicated audit platforms and reliance on manual systems increases risk and reduces productivity.

4. Complexity of ISSAIs

- Extensive and detailed guidelines across multiple audit types create implementation challenges.
- High technical requirements demand specialized expertise that may be lacking.

CAROSAI RISK ASSESSMENT SUMMARY

Risk ID	Risk Category	Risk Description	Likelihood (1-4)	Impact (1-4)	Risk Score	Risk Rating	Mitigation
R1	Capacity Building	Inadequate training and development of member SAIs leading to skill gaps and reduced audit quality	3	4	12	High	Continuous professional development programmes; regional workshops; INTOSAI/IDI collaboration
R2	Funding Stability	Dependence on external funding causes financial instability	3	4	12	High	Diversify funding sources; establish financial reserve
R3	Cybersecurity	Weak IT security results in data breaches and loss of sensitive information	3	4	12	High	Robust cybersecurity framework; regular security audits
R4	Natural Disasters	Hurricanes or other disasters disrupt CAROSAI operations	3	4	12	High	Disaster recovery and business continuity planning
R5	Resource Allocation	Limited financial and human resources hinder delivery of planned activities	3	3	9	High	Resource optimisation strategy; additional donor engagement
R6	Alignment with INTOSAI	Failure to align with INTOSAI standards affects credibility	2	3	6	Medium	Regular policy review and standards alignment
R7	Stakeholder Engagement	Poor communication reduces stakeholder support and collaboration	2	3	6	Medium	Structured stakeholder communication and engagement plan
R8	Financial Management	Weak financial controls lead to mismanagement or overruns	2	3	6	Medium	Strengthened internal controls and independent audits
R9	Technology Relevance	Outdated audit tools limit effectiveness of SAIs	2	3	6	Medium	Investment in modern audit tools and relevant training

Risk summary

This risk assessment highlights the principal risks that could affect the Caribbean Organization of Supreme Audit Institutions (CAROSAI) in delivering its mandate and achieving its Strategic Plan objectives. Using a structured likelihood and impact framework, the assessment identifies priority risks requiring oversight and action by Congress and the Executive Council.

The most significant risks relate to capacity building, financial sustainability, cybersecurity, and business continuity in the face of natural disasters. These high priority risks have the potential to directly undermine audit quality, organisational stability, and operational resilience. Mitigation measures focus on structured professional development for member SAIs, the adoption of a sustainable funding and reserve model, strengthened information security controls, and the establishment of robust business continuity and disaster recovery arrangements.

Several medium priority risks, including alignment with INTOSAI standards, resource allocation, stakeholder engagement, financial management, and technological relevance, require ongoing management to prevent escalation. These risks are being addressed through improved governance frameworks, prioritised work

SECTION 2

STRATEGIC PRIORITIES AND INITIATIVES

To address the challenges and emerging mega trends, CAROSAI at its XIII Congress held in Bahamas identified three Strategic Priorities for the strategic cycle 2025 to 2030.

The Strategic Priorities are:

1. Enhancing SAI Impact
2. Promoting Good Governance
3. Promoting SAI Visibility and Influence

PRIORITY 1 Enhancing SAI Impact

Description: Strengthening SAI Impact means improving audit quality, reinforcing independence, and ensuring SAIs can better support transparency and accountability

OUTCOME	Stronger, higher-quality audits that influence decision-making and build public trust.
STRATEGIC OBJECTIVE	To elevate the institutional effectiveness and enhance the value of Supreme Audit Institutions (SAIs) by promoting the conduct of high-quality and impactful audits.
CAROSAI	CAROSAI will achieve this objective through the following implementation strategies: <ol style="list-style-type: none"> 1. Capacity building for high-quality audits 2. Stakeholder communication strategy 3. Citizen-friendly audit reporting 4. System of quality management 5. Innovation and digital transformation 6. Monitoring and evaluation framework

PRIORITY 2 Promoting Good Governance

Description: Promote accountability, transparency, and ethical leadership across SAIs and within CAROSAI to strengthen public trust, institutional credibility, and effective public sector governance across the region.

OUTCOME	Strengthened governance systems resulting in improved transparency, ethical decision-making, institutional accountability, and increased stakeholder confidence in both SAIs and CAROSAI.
STRATEGIC OBJECTIVE	Enhance the visibility, effectiveness, and impact of SAIs through strengthened governance practices, improved stakeholder engagement, and reinforced internal governance structures within CAROSAI.

CAROSAI	<p>CAROSAI will achieve this objective through the following implementation strategies:</p> <ol style="list-style-type: none"> 1. Develop governance frameworks to strengthen accountability and internal governance. 2. Provide leadership and ethics training to promote integrity and good governance. 3. Enhance reporting and public engagement to improve transparency and awareness. 4. Facilitate peer reviews and knowledge sharing to drive collaboration and best practices.
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PRIORITY 3 Promoting SAI Visibility and Influence

Description: Enhancing awareness and engagement to ensure audits drive accountability and public trust.

OUTCOME	Increased stakeholder awareness and engagement, leading to greater impact of audit findings on decision-making and public accountability.
STRATEGIC OBJECTIVE 3	Strengthen the visibility, influence and independence of CAROSAI member SAIs by enhancing stakeholder engagement, improving strategic communication and promoting the value and benefits of SAIs in accordance with IFPP 12.
Strategic Priority 3	<p>CAROSAI will achieve this objective through the following implementation strategies:</p> <ol style="list-style-type: none"> 1. Strengthen institutional frameworks for SAI Independence 2. Enhance stakeholder engagement 3. Improve strategic communication 4. Promote the value and benefits of SAIs (IFPP 12) 5. Monitoring and evaluation

SECTION 3

IMPLEMENTATION, MONITORING AND EVALUATION PLAN BY STRATEGIC PRIORITY

STRATEGIC PRIORITY 1: Enhancing SAI Impact

Implementation Plan

Implementation of Strategic Priority 1 will focus on strengthening the capacity of SAIs to deliver high-quality, ISSAI-compliant audits that address regional needs and emerging risks. CAROSAI will begin by coordinating capacity-building initiatives, including technical training, development of modern audit methodologies, strengthening risk-based audit systems, and supporting SAIs in implementing quality management systems aligned with ISSAI 140. The Secretariat will work closely with member SAIs to introduce digital audit tools, data analytics, and cybersecurity enhancements, ensuring that digital transformation becomes an integral part of the regional audit environment.

Throughout implementation, CAROSAI will facilitate cooperative audits—particularly on SDGs and climate-related themes—while also promoting citizen-friendly reporting and stronger communication channels between SAIs, Parliament, civil society, and the public. The initiative will be rolled out systematically, beginning with foundational capability assessments, followed by technical support, regional workshops, and targeted interventions for SAIs requiring additional assistance. This progressive approach ensures that all SAIs, including those with limited resources, can build the competencies necessary to produce timely, relevant, and impactful audits.

Monitoring Plan

Monitoring will take place continuously, with the Secretariat tracking progress against key indicators such as improvements in audit quality, adoption of ISSAI standards, advancements in digital audit practices, and increased production of timely, citizen-friendly audit reports. Member SAIs will submit regular reports documenting their progress on capacity building, implementation of quality management systems, and use of digital tools. The Secretariat will hold periodic virtual check-ins and conduct verification activities where needed.

Special attention will be paid to the uptake and results of cooperative audits, as well as the extent to which SAIs integrate SDG and climate considerations into their audit planning. The monitoring process will highlight performance gaps, allowing CAROSAI to reallocate technical support or resources to ensure that all SAIs remain on track to deliver credible, high-quality audits.

Evaluation Plan

Evaluation of this priority will occur at mid-term and at the end of the strategic cycle. Mid-term evaluation will determine whether SAIs have begun demonstrating measurable improvements in audit quality, timeliness, and relevance, and whether the digital transformation initiatives are influencing audit effectiveness. The final evaluation will assess outcomes such as increased use of audit findings by public sector entities, improved citizen engagement, stronger regional consistency in applying audit standards, and

overall enhancement of public accountability. A long-term impact evaluation, conducted three to five years later, will determine the sustainability of these gains and assess whether regional audit quality continues to advance beyond the initial interventions.

STRATEGIC PRIORITY 2: Promoting Good Governance

Implementation Plan

Implementation of Strategic Priority 2 will focus on strengthening internal governance, leadership, ethics, and institutional resilience across CAROSAI member SAIs, supported by CAROSAI's established governance and oversight framework. This includes reinforcing clear roles, responsibilities, and accountability mechanisms among the Congress, the Executive Council, the Secretariat, and member SAIs to ensure effective decision-making, implementation, and reporting.

CAROSAI will support SAIs through the provision of governance toolkits, leadership development programmes, and ethics training designed to strengthen institutional controls, transparency, and accountability. The Secretariat, under the oversight of the Executive Council, will assist SAIs in reviewing and refining their internal governance structures, updating policies and procedures, and adopting risk management and internal control practices aligned with international standards.

To strengthen accountability and performance monitoring, CAROSAI will facilitate peer reviews, IntoSAINT assessments, and structured self-evaluations, enabling SAIs to identify governance-related gaps and develop targeted improvement actions. The Secretariat will coordinate implementation support and consolidate progress information for reporting to the Executive Council and Congress, in accordance with CAROSAI's reporting and oversight arrangements.

Implementation will be further supported through knowledge-sharing platforms, regional workshops, and continuous guidance from the Secretariat. CAROSAI will also promote transparency and learning by recognising SAIs that demonstrate strong governance, ethical leadership, and effective accountability practices, thereby encouraging sustained improvement and institutional resilience across the region.

Monitoring Plan

The monitoring of this priority will focus on whether SAIs are progressively implementing governance frameworks, ethics programmes, and risk management systems. The Secretariat will review annual reporting from member SAIs, assess completion of leadership development activities, and track progress on peer reviews and self-assessments. Monitoring will also include follow-up on the implementation of governance recommendations, enabling CAROSAI to identify institutions that require additional support.

Regular communication with SAIs will ensure that governance challenges—such as limited independence, resource constraints, or inconsistent internal controls—are identified early, allowing CAROSAI to intervene with guidance or technical assistance.

Evaluation Plan

Evaluations under this priority will determine whether governance practices within SAIs have improved and whether leadership and ethics training have contributed to greater accountability and transparency. A mid-term evaluation will assess the relevance and effectiveness of governance interventions, while the final evaluation will examine their sustainability and long-term effects on institutional resilience. An ex-post evaluation will review whether improved governance frameworks have translated into better audit

performance, stronger stakeholder trust, and consistent adherence to ethical principles across the region.

STRATEGIC PRIORITY 3: Promoting SAI Visibility and Influence

Implementation Plan

Implementation for Strategic Priority 3 will focus on increasing the visibility, influence, and independence of SAIs through strategic communication, stakeholder engagement, and evidence-based advocacy. CAROSAI will begin by coordinating the development of regional and national communication strategies, supporting SAIs in improving their digital presence, and strengthening media engagement capacities.

To reinforce credibility and independence, CAROSAI will create advocacy toolkits and facilitate high-level dialogues involving governments, parliaments, civil society, and development partners. SAIs will receive support to develop citizen participation mechanisms and to engage stakeholders more effectively in audit processes. The Secretariat will also lead the rollout of the Regional Visibility and Influence Index, enabling SAIs to benchmark their outreach performance and identify areas for improvement.

Monitoring Plan

Monitoring for this priority will focus on changes in stakeholder engagement, visibility of SAIs in public discourse, uptake of communication strategies, and implementation of advocacy tools. The Secretariat will track indicators such as increases in public awareness of audit activities, enhanced participation from civil society, and improvements in media and digital engagement.

Monitoring activities will include continuous review of communication outputs, periodic assessment of stakeholder feedback, and tracking of visibility trends through the Regional Visibility and Influence Index. This will ensure that SAIs are progressively strengthening their presence and influence in national governance systems.

Evaluation Plan

Evaluation of this priority will examine whether increased visibility and stakeholder engagement have contributed to greater use of audit findings, stronger public trust, and more robust accountability mechanisms. Mid-term evaluation will determine whether the communication strategies and advocacy interventions are producing the expected changes in stakeholder behaviour. Terminal evaluation will assess whether SAIs have achieved sustained visibility and influence, particularly in areas such as legislative advocacy, citizen engagement, and communication practices.

Long-term impact evaluation will review whether these improvements have influenced policy decisions, reinforced SAI independence, and strengthened public financial accountability across the region.

			IT audit tools and infrastructure													
Strategic Priority1: Enhancing Supreme Audit Institutions (SAIs) Impact	Methodology support and technical assistance		Inputs	Activities	Outputs	Outcomes	Impact	KPIs	Baseline	Y1	Yr 2	Yr3	Yr4	Yr 5	Indicative Cost	
			Audit expertise Performance, Financial IT, Environment	Technical assistance for all types of audit				Number of regional helpdesk functions created for audit support								
				Establish regional technical hub/helpdesk	Technical hub/helpdesk operational	Increased access to technical support		Number of technical resources and communities of practice shared								
				Promote participation in FAAs, PAS, CAS	CAROSAI actively participation in FAAS, PAS, CAS	Improved implementation of audit standards	Stronger public sector auditing in the Caribbean	Number of working group chairs								

				Create templates and guidance for communication plans	- Engagement templates	Enhanced communication capacity of SAI staff (measured by training feedback)		- Number of SAIs using engagement templates								
			- SAI staff and infrastructure	Conduct Regional Stakeholder Forum	Stakeholder forums held											
				Host event for SAIs and stakeholders	event held	Increased collaboration between SAIs and stakeholders (measured by joint initiatives)		- Number of stakeholder forums held								
			- Regional partnerships and networks	Training & Capacity Building												
				Host workshops on communication and public relation	workshops conducted			- Number of workshops conducted								
			monitoring and evaluation system	Develop indicators to measure engagement effectiveness	M&E indicators developed			- Number of M&E indicators developed								
Strategic Priority1: Enhancing Supreme Audit		<i>Promote citizen-friendly audit reporting</i>	Inputs	Activities	Outputs (with KPIs)	Outcomes (with KPIs)	Impact	Outputs (with KPIs)								

				Provide technical assistance to SAIs in developing or updating internal audit quality manuals	Technical assistance provided											
				Establish a helpdesk or advisory service for on-demand support	Helpdesk operational											
				Monitor and report on implementation progress through surveys or dashboards	Progress reports and dashboards											
Strategic Priority1: Enhancing Supreme Audit Institutions (SAIs) Impact		SP1- System of Audit Quality Management :														
		Establish Peer Review and Quality Assurance Mechanisms	Inputs	Activities	Outputs	Outcomes	Impact	KPIs	Baseline	Y1	Yr 2	Yr3	Yr4	Yr 5	Indicative Cost	
			INTOSAI guidelines (e.g., ISSAI 5600) -	Develop regional peer review framework	Peer review framework document	- Consistent adoption of ISSAIs - Improved audit quality		- % of SAIs participating in peer reviews -								

				Support continuous professional development through the implementation of a Regional LMS	LMS operational	Modernized audit practices		Number of SAIs investing in AI/data analytics								
					Training sessions conducted			Number of cybersecurity/digital ethics workshops held								
								Number of users enrolled								
Strategic Priority1: Enhancing Supreme Audit Institutions (SAIs) Impact		Monitoring and Evaluation Framework	Inputs	Activities	Output	Outcomes	Impact	KPIs	Baseline	Y1	Yr 2	Yr3	Yr4	Yr 5	Indicative Cost	
			Funding for digital platform development and workshops	Facilitate Peer Reviews on Impact	peer review report	Increased tracking and follow-up of audit recommendations	Improved public financial management	Number of peer reviews conducted								
			Technical expertise in M&E, audit,	Develop Audit Recommendation Tracking System	Regional template & guidelines	Improved consistency in follow-up methodology	Enhanced service delivery by	% of member SAIs using the system								

				Launch Stories of Change Campaign	Case studies published			Number of stories published annually								
				Integrate Outcome Indicators in Audit Planning	Audit Plans with outcome indicators			% of audits with defined governance outcomes								
Strategic Priority 2 - Promoting Good Governance	Promoting Good Governance at the SAI Level		Inputs	Activities	Outputs	Outcomes	Impact	KPIs	Baseline	Y1	Yr 2	Yr3	Yr4	Yr 5	Indicative Cost	
			Funding and technical support from development partners	Develop and disseminate regional good governance toolkit for SAIs	Regional good governance toolkit developed and disseminated	- Governance frameworks enhanced in at least 80% of member SAIs	Improved governance and performance of SAIs in the region	Percentage of member SAIs adopting/updating governance frameworks aligned with INTOSAI principles								
			- Expertise from INTOSAI and regional bodies	- Conduct leadership and ethics training for senior management in	- Leadership and ethics training sessions conducted	- Leadership and ethical capacity strengthened across member SAIs	- Increased public trust and confidence	- Percentage of member SAIs completing								

				practices and innovations				review program								
				- Conduct annual governance self-assessment by all member SAIs	- Annual governance self-assessment reports submitted			- Usage statistics of knowledge-sharing platform								
				- Develop regional governance performance indicators and reporting templates	- Governance performance indicators and templates developed			- Completion rate of annual governance self-assessments								
Strategic Priority 2 - Promoting Good Governance	Promoting good governance at the Regional Organizational Secretariat Level		Inputs	Activities	Outputs	Outcomes	Impact	KPIs	Baseline	Y1	Yr 2	Yr3	Yr4	Yr 5	Indicative Cost	
		Member-Driven Strategic Planning Framework	Member SAI feedback, INTOSAI framework	Conduct consultations, toolkit; host workshops	Strategic planning toolkit, workshop reports	Aligned strategic plan, member engagement	Improved Strategic Alignment across member SAIs through inclusive planning and feedback	Consultations held, toolkit completion rate, workshops held, satisfaction score								

