



INTOSAI CAPACITY BUILDING COMMITTEE

EXTERNAL EVALUATION OF THE INTOSAI CAPACITY BUILDING COMMITTEE (CBC) 2014-2025

Evaluation overview

- Carried out by Cowater International, Sweden October 2025 – April 2026
- Covers 2014–2025,
- Applied OECD/DAC criteria: relevance, effectiveness, and efficiency,
- Based on: document reviews, interviews with 40 stakeholders, online survey, and online participatory workshops,
- Evaluates CBC's work and operations, organization, and role as a development actor within the INTOSAI system.

Delimitations

The evaluation does not assess or make recommendations regarding:

- INTOSAI's broader organizational structure or institutional culture.
- The performance of individual workstreams (or sub-committees or task forces),
- The quality of specific products, or
- Impact at the level of individual SAIs.

Recommendations



Strengthen the strategic governance function of the Steering Committee



Establish a regular process for setting CBC's own strategic priorities



Reform the workstream structure and rationalize the portfolio



Introduce a system for following up results and contributions to SAI capacity



Consider independent evaluation of the workstream portfolio



Direct the Secretariat's capacity toward its core coordination function



Develop working methods that enable broader participation across the INTOSAI membership



Initiate a strategic dialogue with the INTOSAI Governing Board on CBC's mandate and role

1: Strengthen the strategic governance function of the steering committee



Detailed recommendations	Proposed response
a. Strengthen the strategic governance function of the Steering Committee with focus on: who sits on it, what it does, and how often it meets.	Communicated before the steering committee meeting. For discussion during the meeting.
b. The Steering Committee should dedicate more of its meeting time to strategic discussion and forward-looking decisions.	SC meetings to be structured to prompt more strategic engagement and discussion of forward-looking decisions, starting now.
c. Increase the frequency of Steering Committee meetings or establish a smaller “executive body” that meets more regularly throughout the year.	Propose to the SC that the CBC hold at least two meetings per year , with the option to convene additional special meetings as needed to address urgent or specific issues. For discussion during the meeting.

2: Establish a regular process for setting CBC's own strategic priorities



Detailed recommendations	Proposed response
CBC should introduce a regular, structured process for setting its strategic priorities within the broad overall framework provided by Goal 2 Operational Plan.	Confirm with CBC SC that strategic priorities are set through the INTOSAI Strategic Plan. Clarify that the Goal 2 Operational Plan serves as a complementary three-year planning instrument approved by the INTOSAI Governing Board. Propose that the CBC Steering Committee adopt its own “CBC SC Strategic Plan”, aligned with the INTOSAI Strategic Plan, focused on the priorities by CBC workstreams and the Secretariat. For discussion during the meeting.

3: Reform the workstream structure and rationalize the portfolio



Detailed recommendations	Proposed response
a. Formalize a distinction between permanent <u>subcommittees</u> and time-limited <u>workstreams</u> .	Propose naming convention of CBC bodies that rationalises and clearly distinguishes between types of CBC working bodies. Update governance documents to reflect this distinction.
b. Reform the process by which new working bodies are established to ensure that CBC systematically identifies capacity development needs first and then commissions the work.	Workstreams have been established based on a needs-first approach, drawing on inputs from the INTOSAI community and motivations submitted for SC approval. We will strengthen the process by documenting and refining it as an annex to CBC ToR.
c. Rationalize the existing portfolio against the formalized criteria above. This should include a structured review of all active bodies, with clear recommendations for continuation, consolidation, or closure.	The CBC will undertake a review of its existing portfolio of working bodies against the criteria outlined in the envisaged annex to the CBC terms of reference.

4: Introduce a system for following up results and contributions to SAI capacity



Detailed recommendations	Proposed response
Introduce a results follow-up system that covers all its activities, both Secretariat-led initiatives and workstreams/ subcommittees. The system should focus on outcomes within CBC's sphere of influence rather than outputs alone, recognizing that ultimate changes in SAI capacity are shaped by many factors beyond CBC's control.	The CBC has a results follow-up system in place for its working bodies, which can be further strengthened. This system will be extended, as appropriate, to also cover secretariat-led initiatives. This approach ensures a pragmatic and consistent results framework, while remaining aligned with the CBC's available resources. For discussion during the meeting.

5: Consider independent evaluation of the workstream portfolio



Detailed recommendations	Proposed response
An independent evaluation of the portfolio, conducted periodically, for instance every six years, could provide the impartial assessment needed to support decisions on continuation, consolidation, or closure of individual workstreams (will provide a more objective basis for portfolio decisions than self-reporting can provide).	While the CBC acknowledges the benefit of external evaluations , it does not consider it feasible to introduce periodic external evaluations at this stage, given its limited resources and reliance on in-kind contributions. For discussion during the meeting (as part of recommendation 4).

6: Direct the Secretariat's capacity toward its core coordination function



Detailed recommendations	Proposed response
a. Direct the Secretariat's role toward coordination, strategic support, results follow-up, and broader stakeholder engagement, and move away from operational workstream leadership as a general principle.	The CBC Secretariat will refocus on coordination, strategic support, results follow-up, and broader stakeholder engagement . This will be implemented over time to not lose momentum, and to ensure structured handover to a new chair of working bodies.
b. To support sustainability, ensure that roles and responsibilities within the Secretariat are clearly documented and understood, so that institutional knowledge and working methods are better preserved through any future changes.	The CBC will strengthen the documentation and clarity of roles and responsibilities within its Secretariat. This will support continuity, reduce reliance on individual institutional memory, and facilitate smoother transitions in staffing.

7: Develop working methods that enable broader participation across the INTOSAI membership



Detailed recommendations	Proposed response
a. Review how CBC engages with regional organizations and the broader membership, with a focus on creating structured channels for input and needs identification, rather than primarily informing them of decisions already made.	CBC recognises that structured, two-way engagement with regions and broader INTOSAI community, can be strengthened particularly to influence capacity-development priorities and be informed of challenges and needs.
b. CBC should also address language and accessibility as practical barriers to participation.	Confirm that the working language of INTOSAI is English and any discussion with reference to changing this is outside the CBC scope of responsibility. However, the CBC will remain mindful of language and accessibility considerations and seek practical ways to lower barriers to participation, within available resources.

8: Initiate a strategic dialogue with the INTOSAI Governing Board on CBC's mandate and role



Detailed recommendations	Proposed response
Initiate a dialogue with the INTOSAI Governing Board on the scope of its mandate and what is realistically achievable within current conditions. The dialogue should address two principal alternatives: • adjusting the mandate to better reflect CBC's available resources and authority, or • strengthening the resources and authority needed to fulfill the mandate as currently defined.	The CBC recognises the importance of ensuring clarity and realism in its mandate. Rather than engaging directly with the Governing Board, the CBC will pursue this dialogue through the INTOSAI Strategic Planning Task Force. The strategic planning process provides the appropriate mechanism for clarifying and confirming mandates within the context of the Strategic Plan, which is ultimately approved by the Governing Board.

THANK YOU.