

Welcome to the CBC Steering Committee Meeting

House rules



Feel free to keep your **camera on**



Please **mute yourself** unless speaking



To speak, please **raise your hand**



Please **use the chat** to post questions and comments



To approve a decision or show support, please give a **thumb's up or heart**



To **object** to a proposal or decision, please raise your hand and we will give you a chance to speak

Please note: the meeting is planned to end at 17.30 CET



INTOSAI CAPACITY BUILDING COMMITTEE

CBC STEERING COMMITTEE MEETING, 24-25 JUNE (ONLINE)

ALL SUPPORTING DOCUMENTS CAN BE
FOUND ON WWW.INTOSAICBC.ORG

1. Welcoming, introductory remarks and approval of the agenda

Agenda 24 June

1. Welcoming, introductory remarks and approval of the agenda
2. New members and change in workstream leadership
3. Update on pre-approved documents (Capacity Building Committee (CBC) *budget and workstream dashboards*)
4. Strategic issues for steering committee consideration relating to CBC workstreams:
 - a. IntoSAINT vision – Supreme Audit Institution (SAI) Norway
 - b. IntoSAINT handbook – SAI Norway (for approval)
 - c. Peer Review Subcommittee, revised terms of reference and revised workplan (for approval)
 - d. Peer review GUID 1900 – SAI Slovakia (for support)
5. Updates:
 - a. Goal 2: Operational plan 2026-2028
 - b. SAI Performance Measurement Framework implementation - IDI
 - c. SAI PMF Independent Advisory Group – SAI France
 - d. Efforts to support SAIs in small island developing states – complex and challenging contexts – Afrosai-E
6. External CBC evaluation
 - a. Introduction to the evaluation
 - b. Overview of evaluation process and recommendations
 - c. Strategic discussion on CBC external evaluation recommendations and management response – part 1

Agenda 25 June

7. External CBC evaluation: Strategic discussion on evaluation recommendations and management response
8. Update on CBC communication initiatives
9. Any other business
10. Evaluation of meeting
11. Date and purpose of next meeting
12. Closing remarks

1. Welcoming, introductory remarks and approval of the agenda

The steering committee is asked to **approve the agenda**



2. New members and change in workstream leadership

The steering committee is asked to **take note** of:

- SAI Somalia as a new CBC member, and
- SAI Norway as the new chair of the IntoSAINT workstream



3. Overview of pre-approved documents

Reporting dashboards from the following workstreams:

- Auditing in Complex and Challenging Contexts (ACCC)
- Audit of Donor Funds (ADF)
- Peer-to-peer Cooperation (P2P)
- Regional Forum for Capacity Development (RFCD)
- Cooperative Audits (SCA)
- Peer Review
- Citizen Participation and Civil Society Engagement (TFCP)

and the CBC budget

3. Overview of pre-approved documents

The steering committee is asked to **take note** of the pre-approved documents



4. Strategic issues for steering committee consideration relating to CBC workstreams

- a. IntoSAINT vision – SAI Norway
- b. IntoSAINT handbook – SAI Norway (for approval)
- c. Peer Review Subcommittee, revised Terms of Reference and revised Workplan – SAI Slovakia (for approval)
- d. Peer Review GUID 1900 – proposed revision – SAI Slovakia

INTOSAINT

Driving Integrity and
trust in SAI governance





CBC

IntoSAINT

Organizational Integrity Self-Assessment

CREDIBILITY AND TRUST



**Credibility is
the foundation
of SAI impact**



**Trust must be
earned – and
protected**



**SAIs are
expected to
lead by example**

Organisational integrity crucial

ORGANIZATIONAL INTEGRITY

An organization with high organizational integrity performs in line with its core values and achieves its goals in a transparent, accountable, and resource-efficient manner.



A MIRROR FOR SAIs



Designed to generate insights –
not a compliance check



Identifies integrity vulnerabilities: integrity risks are often known internally, but rarely discussed openly



Focuses on organizational conditions, not individual behaviour

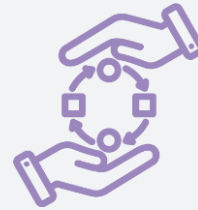
IntoSAINT maps how



Formal rules
relate to
everyday
practice



Influence
and decision-
making work in
practice



Responsibility
and
accountability
are actually
exercised



Openness
and speaking
up function
inside the
organisation



The
organisation
responds to
concerns and
warning signs

HOW IT WORKS

A two-day
facilitated
**self-assessment
workshop**

Involves **15–20
carefully selected
staff** across the
organization

Led by
trained, **neutral
moderators**

Combines
anonymous
questionnaires and
structured dialogue

Results in a
**confidential
management report**
with key insights

Prevention: Its not
about pointing
fingers but **pointing
the way forward.**

VISION

- Make IntoSAINT a relevant part of SAI governance
- Position it as a regular integrity check for SAIs
- Support a SAI Integrity culture and leadership
- Contribute to stronger SAI credibility and trust

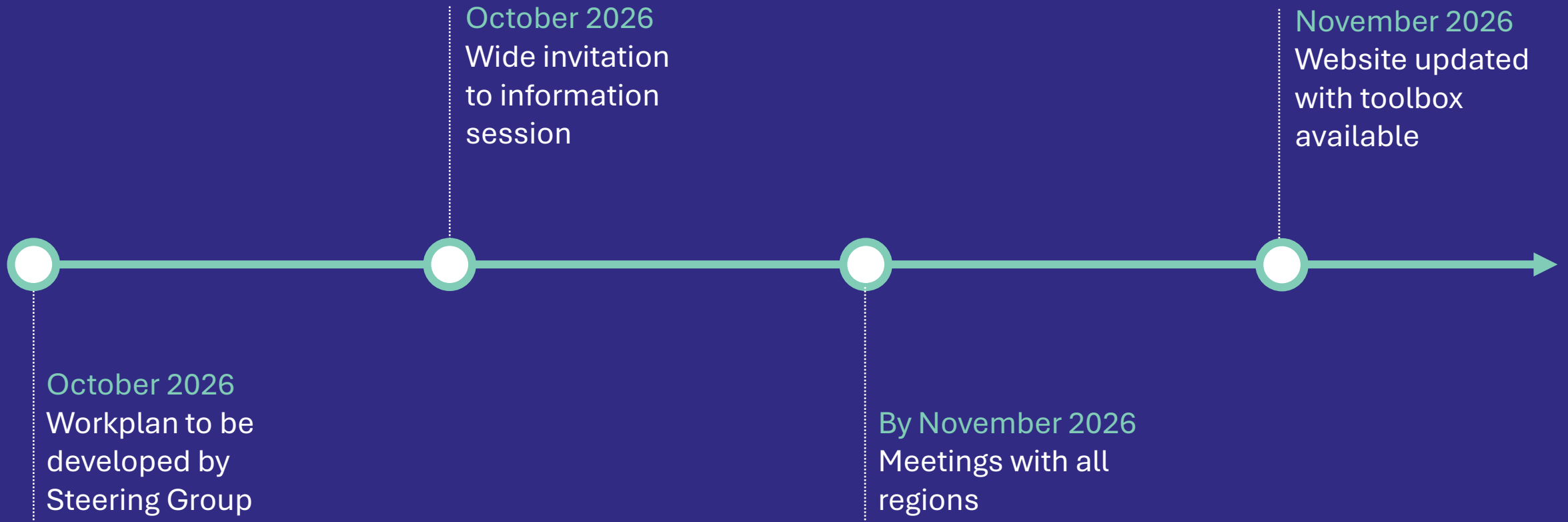


MISSION

- Develop a strong international moderator network
- Engage INTOSAI regions and establish regional contact points
- Roll-out step by step
- Demonstrate value through real results in SAIs



NEXT STEPS



For expressions of interest, contact the IntoSAINT team (Norway): intoSAINT@riksrevisjonen.no

4. Strategic issues for steering committee consideration relating to CBC workstreams

The steering committee is asked to **take note** of the IntoSAINT vision





REVISION OF THE HANDBOOK

Key steps and approach



WHY

Rationale for
the changes



HOW

How the updates
were developed



WHAT

Main improvements
and changes

WHY

Rationale for the changes

- Since 2013 – context has changed
- Evolving understanding of organisational integrity
- User experience revealed improvement needs
- Time to update and strengthen the tool



HOW

How the updates were developed

- Norway-led taskforce within the workstream
- 18 months development process
- Built on lessons learned
- Iterative process- piloted in multiple countries
- Refined based on pilot experience



WHAT

Main improvements and changes

- Broader focus on organisational integrity
- Simplified and more focused approach
- Workshop streamlined into a 2-day format
- Fully digital questionnaires
- Developed as a living document





CBC

IntoSAINT

Organizational Integrity Self-Assessment

APPROVAL PROCESS

- Handbook circulated to CBC Steering Committee on 29 May
- Comments received and reviewed
- Minor adjustment included
- Core methodology retained





CBC

IntoSAINT

Organizational Integrity Self-Assessment

THANK YOU

4. Strategic issues for steering committee consideration relating to CBC workstreams

The steering committee is asked to **approve** the revised IntoSAINT Handbook



Terms of Reference (ToR)

Last update: 2023

**Objectives in line with
the Mid-Term
Strategy
2026 – 2028**

**Categorisation of
members**

Annex 1, 2 and 3
Expression of Interest,
Terms of establishment of
project groups and closure
terms of project groups

Update process

Internal commentary/ approval of draft by members



Provided to CBC for approval

New ToR → New Workplan 2026-2028 (1/2)

Workstream objective	Initiatives (timed)	Indicators	Risk assessment
1. To promote peer reviews as one of the capacity development tools	Update strategic documents of the CBC SC on PR <i>Completion: Jul 2026</i>	Updated ToR and strategy	ToR not approved by Steering Committee CBC
	Sharing experiences via articles, blogs on the website <i>Completion: ongoing</i>	Number of articles, PR reports, blogs, other contributions shared on Subcommittee's website	- Insufficient SAI engagement - Lack of awareness of the articles and low visibility of the website
	Continuous organization of workshops, conferences, and training <i>Completion: ongoing</i>	No. of Thematic Workshops, conferences, trainings and other activities	- Lack of necessary resources (HR, financial, time) - Lack of SAI engagement in participation
2. To facilitate the exchange of best practices and access to relevant communities of practice to expand peer review capacities	Revised Catalogue of SAI Experts providing their capacities for Peer Review <i>Completion: Dec 2027</i>	Updated form and structure of the Catalogue of SAI Experts	- Lack of interest from SAIs providing experts - Insufficient reachability - Non adapted to user friendly format
	Create thematic project groups <i>Completion: Dec 2026</i>	No. of thematic project groups	- Lack of SAI engagement in active participation - Lack of necessary resources (HR, time)
	Establishing partnerships with regional organizations <i>Completion: ongoing</i>	No. of partnerships with regional organizations and/or activities organized by these regional organizations on behalf of the SC on PR	Duplicity and overlapping activities of other CBC workstreams (lack of internal coordination)

New ToR → New Workplan 2026-2028 (2/2)

Workstream objective	Initiatives (timed)	Indicators	Risk assessment
3. Strengthen the effectiveness, transparency, and independence of supreme audit institutions through regular peer reviews	Matchmaking events <i>Completion: ongoing</i>	No. of matchmaking activities	- Lack of SAI engagement in active participation - Insufficient outreach
	Revision process launched, ideally revised GUID 1900 <i>Completion: 2028</i>	No. of SAIs involved in the GUID 1900 revision process	- Insufficient due process support - Lack of necessary resources (HR, time) - Lengthy and burdensome INTOSAI approval process - Limited SAI engagement during the public exposure period - Difficulty coordinating across multiple Goal structures (PSC / CBC / KSC)
	Updated manuals, guides, or templates for PR <i>Completion: 2028</i>	No. of manuals, templates drafted or revised	Lack of necessary resources (HR, time)

4. Strategic issues for steering committee consideration relating to CBC workstreams

The steering committee is asked to:

- **Approve** the Peer Review Subcommittee's revised terms of reference
- **Approve** the Peer Review Subcommittee's revised workplan



GUID 1900

CBC Steering Committee, 24 – 25 June 2026

Presented by the SUBCOMMITTEE ON PEER REVIEWS

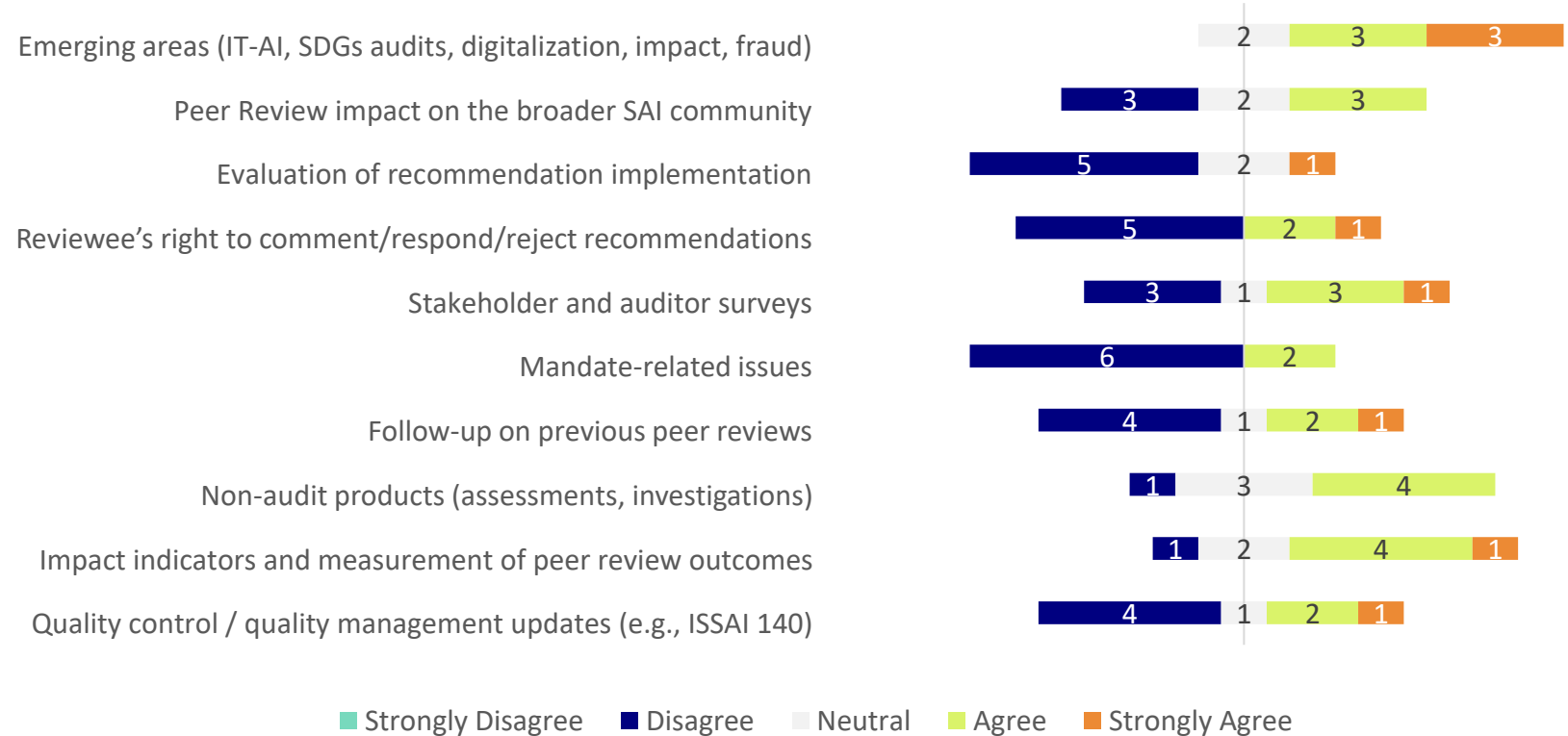


Suggestions

- methodology (indicators and criteria) for measuring and evaluating the Peer Review outcomes - introducing systemic peer review follow-up and (continuous) impact assessment
- use of auditor surveys explanation
- higher emphasis on the PR impact on SAI community
- IT-AI / digitization area & their ethical use
- quality control vs quality management (ISSAI 140)
- case study or practical example in the attachments
- more explanations on non-audit products and stakeholder surveys
- flexibility not to use GUID 1900 or to use it selectively

TOP 5

GUID 1900 - Insufficiently Addressed Topics



1. Emerging Areas

2. Impact indicators & Measurement of Peer Review Outcomes

3. Stakeholder & Auditor Surveys

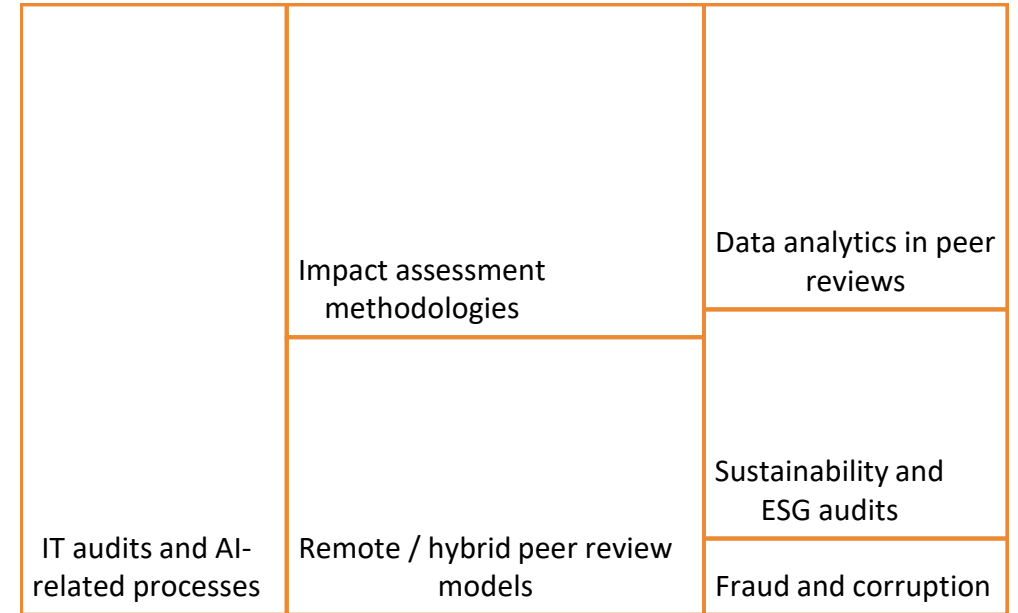
4. Non-audit products (assessments, investigations)

5. Peer Review impact on the broader SAI community

Update / Expansion of Sections of GUID 1900

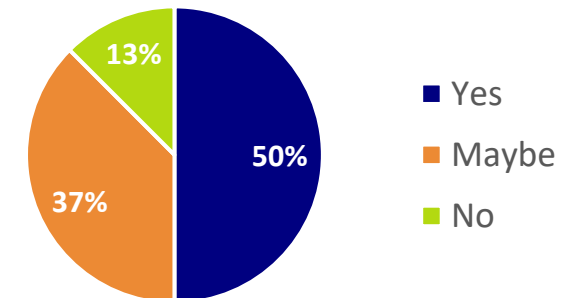


New thematic areas



„Yes, as it is quite easy for a peer review lead not to consider this level“

Expanding guidance on stakeholder engagement



Templates in GUID 1900

**Voluntary basis of
INTOSAI Standards**

Need for Templates?

50 / 50

Templates
Proposals

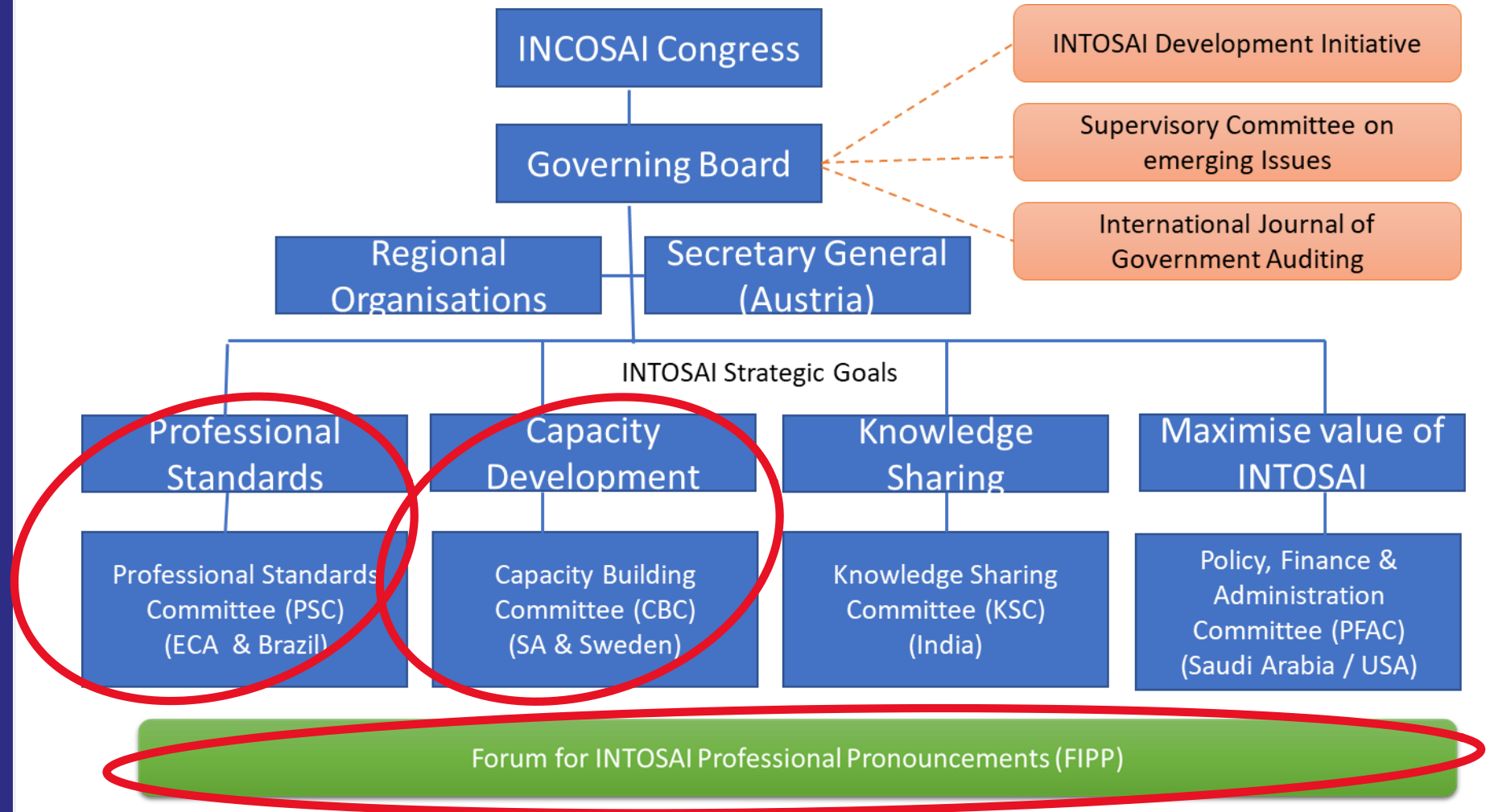


Non-negotiable parts of Peer Review: understanding the SAI + context

Suggestion for discussion:

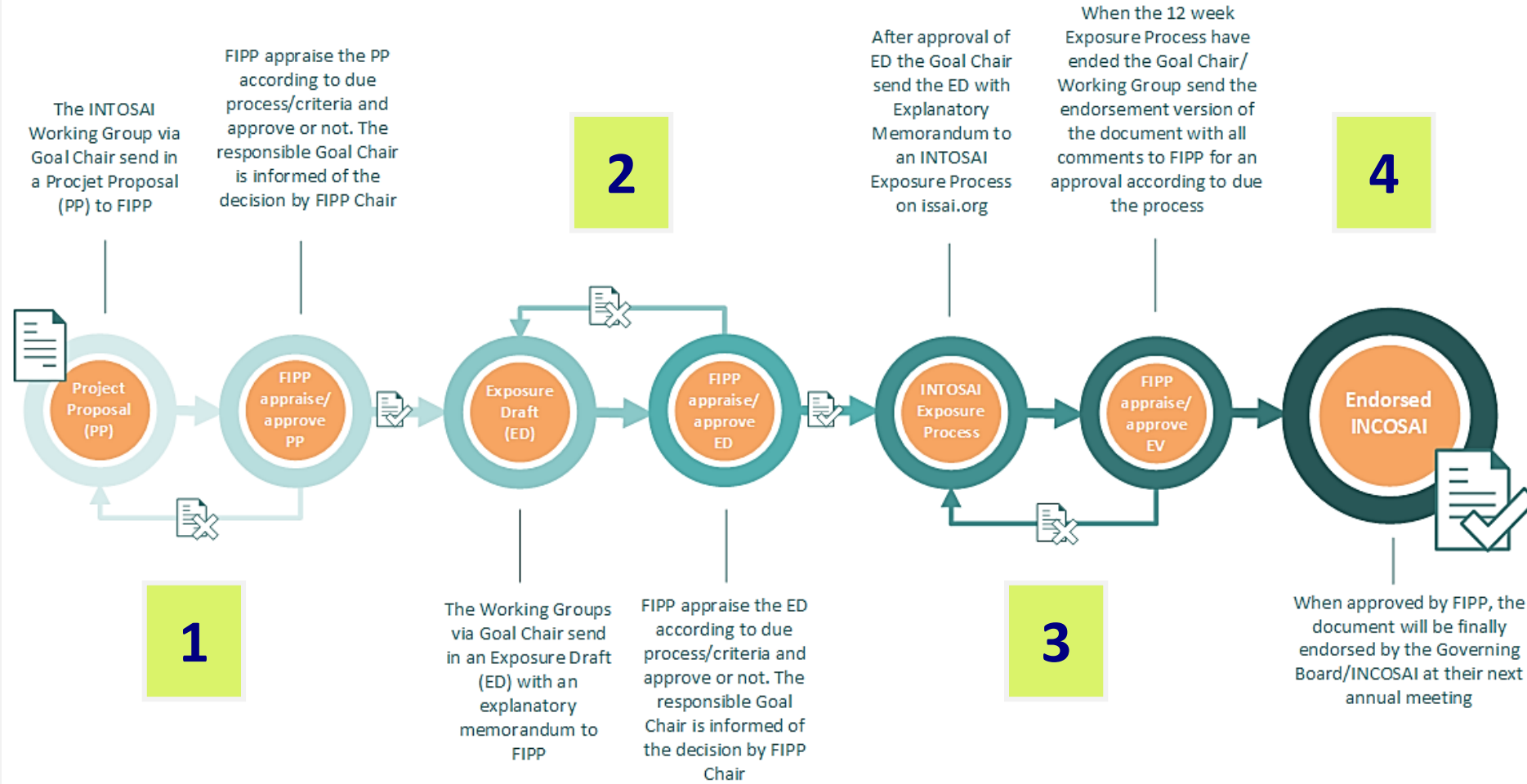
„How different SAIs use standards and guidelines, within peer review teams but possibly also in a wider context“

GUID 1900 Revision - Key INTOSAI Bodies



DUE PROCESS INTOSAI (FIPP)

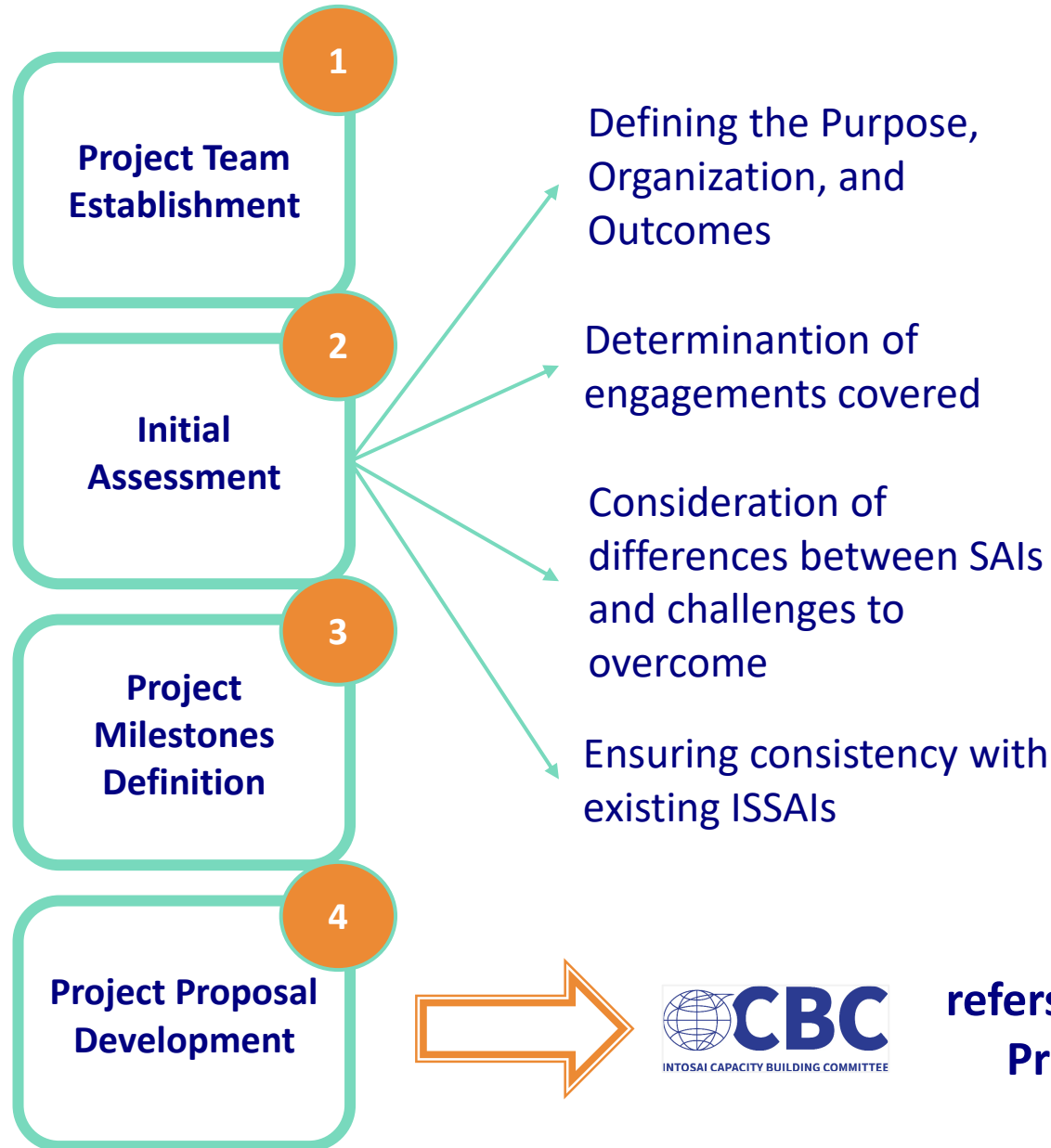
4 Stages



Source: INTOSAI FIPP

DUE PROCESS INTOSAI (FIPP)

Stage 1 (2026)



Call for Participation

**PG on GUID 1900
revision**

**PG for Expert
Short List PR**

Deadline

22 June 2026

1 July 2026

Contact us



peerreview@nku.gov.sk



<https://www.intosaicbc.org/subcommittee-3-on-peer-reviews-2/>



4. Strategic issues for steering committee consideration relating to CBC workstreams

The steering committee is asked to **support** the initiative to revise GUID 1900, in line with the PSC due process



5. Progress updates

- a. Goal 2, Operational Plan 2026-2028
- b. SAI PMF implementation – IDI
- c. SAI PMF Independent Advisory Group – SAI France
- d. Efforts to support SAIs in small island developing states – complex and challenging contexts – AFROSAI-E



GOAL 2 OPERATIONAL PLAN FOLLOW-UP

Goal 2 Contributors



General observations



Strong thematic
convergence



Weaker
coordination in
how activities are
delivered
together



Strongest
engagement in
auditor
competence,
quality
management,
stakeholder
engagement and
peer support



Most uneven
areas: audit
follow-up
systems and SAI
performance
reporting



Data gaps and
uneven reporting
reduce visibility
on progress,
collaboration and
outcomes.

Areas with uneven engagement

Lowest coverage: Audit follow-up systems

Uneven attention: SAI performance reporting

Regional variation: SAI PMF

Incomplete sources: Funding-related issues

High level of alignment, lower levels of cooperation

- Many contributors active in multiple areas, using similar intervention
- Shared understanding of priorities, high risk of parallel processes
- Overlaps in several areas – or is it a sign of regional roll-out?
- More alignment on “what” than “how we do it together”

The issue is not lack of activity — it is how to turn similar efforts into more coordinated collective value

Collaboration exists, but is uneven (or invisible)

Stronger visible collaboration	Less visible collaboration
Bilateral peer support	SAI independence
Quality management	Funding of regions / donor funding
SAI PMF	Audit follow-up systems

Shared tools and platforms appear to be the strongest enablers of collaboration

The role of global actors

- Global actors appear as connectors and enablers across indicators
- CBC has a cross-cutting role and functions as a system integrator
- Common tools and methods can reduce fragmentation, support regional adaptation

Together we have an opportunity to shift from reporting on activities to a focus on complementarities and shared ownership

The system is active and aligned — the next challenge is to make it more collectively organised, better evidenced and more strategic in the areas that matter most

Future actions for steering committee consideration



Close evidence gaps with input from all contributors

2026



Analyse areas with heavy overlap, identify how duplication can be reduced

2027



Analyse the weaker areas and prioritise a stronger collective response



Shift reporting from planned activities to progress, outcomes and collaboration

2026-2028



Gather lessons to inform the next strategic planning cycle to increase joint commitment, ownership and collaboration

5a. Goal 2 Operational plan

The steering committee is asked to:

- **support** the proposed way forward and
- **commit** to contributing as proposed



5b. SAI PMF implementation



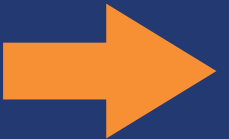
SAI PMF Progress Note as of June 2026 (highlights)

June 2026



Resources

SAI PMF Implementation



Resources – SAI PMF Implementation

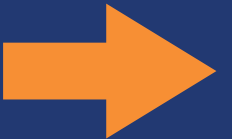
Staff resources are adequate

- 2 dedicated staff
- Supported by other IDI managers trained in SAI PMF
- Use of resource persons

Financial resources

- Overall, the funding situation for IDI remains challenging.
- SAI PMF implementation is funded by IDI basket funding and by SECO under IDI's SPMR initiative.
- SAI PMF 2026 annual plan is adequately funded. However, the situation in 2027 may be more challenging unless IDI can attract earmarked funding.
- To mitigate the funding challenge, we are working on agreements with SAIs for in-kind contributions and increased cost sharing.
- Cooperating Partners are supporting individual SAI PMF assessments at the country level

**SAI PMF Activities/Events
October 2025 to June 2026**



Streamlining the SAI PMF assessment process



Define

Understand problems and scope.



Development

Brainstorm different solutions and develop a prototype.



Deliver

Deliver a workable solution.

Recent SAI PMF assessments

Ukraine

- Conducted by IDI, UK NAO, NAO Norway
- Status - ongoing

Trinidad and Tobago

- Conducted by IDI and funded by IDB
- Status - ongoing

Malawi

- Conducted by a hybrid team, funded by EU and GIZ
- Status - completed

Recent SAI PMF assessments

South Africa

- Conducted and funded by the SAI
- Status - ongoing

Mozambique

- Conducted by the SAI, funded by the World Bank
- Status - Ongoing

Jordan, Lebanon, Sudan and Syria

- Conducted as part of IDI's SPMR initiative, funded by SECO
- Status - ongoing

Other SAI PMF Activities

SAI PMF 2025 version
endorsed at INCOSAI
2025

Revision of existing SAI
PMF guidance materials

Continuous support to
SAIs, assessment teams
and other stakeholders

Development of a self-
learning SAI PMF basic
course is ongoing

SAI PMF basic training
and Independent
Reviewers' training
conducted

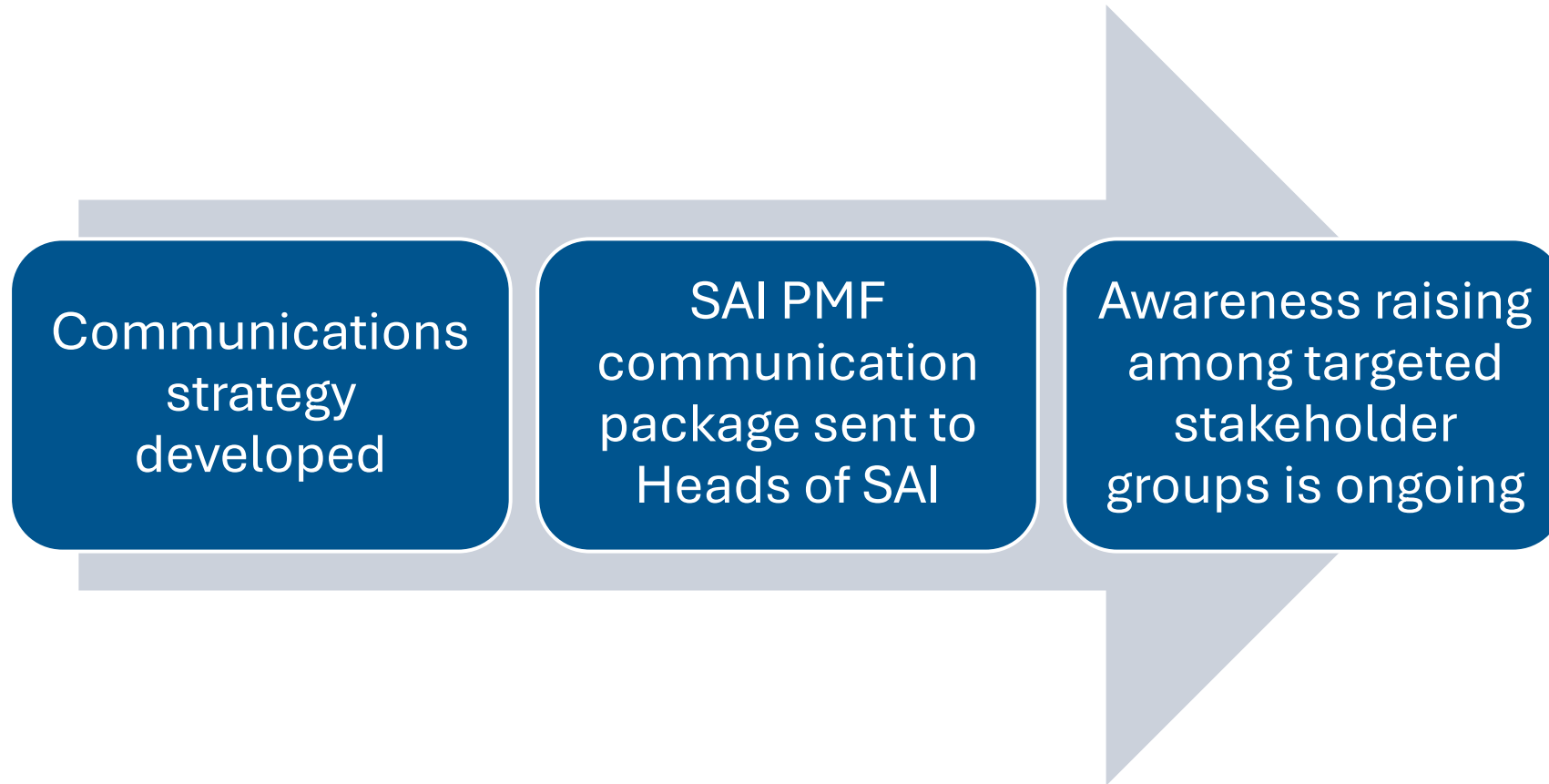
SAI PMF webinars:

- Launch of SAI PMF 2025 version
- Update on the revised IR Guidance

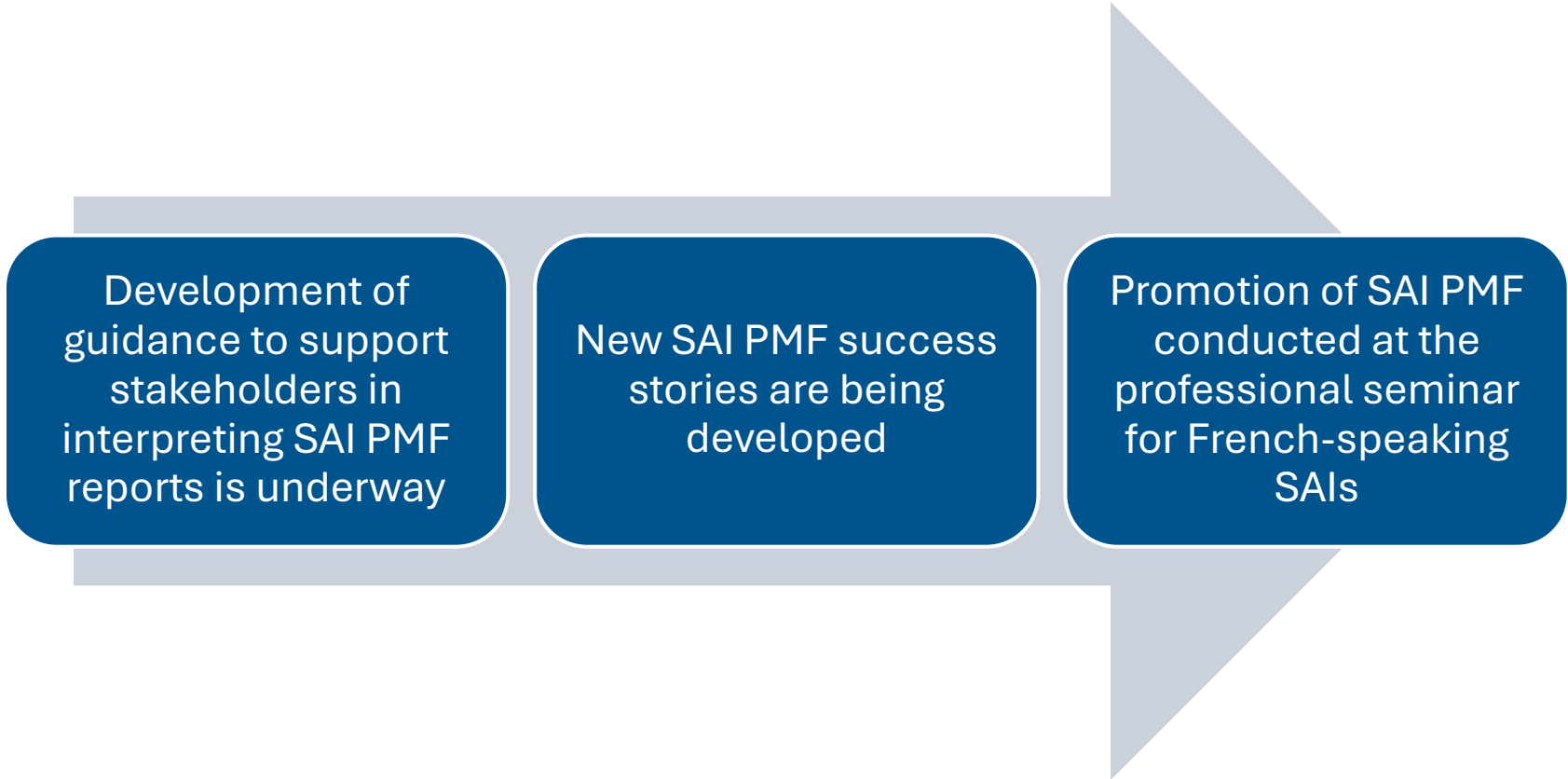
Other SAI PMF activities (cont.)

Updates to the e-SAI PMF to integrate revisions adopted in the 2025 framework and enhance operational efficiency and user experience are ongoing.

SAI PMF Communications and Advocacy



Communications and Advocacy (cont)

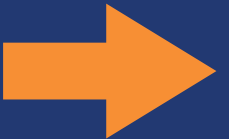
A large, light blue arrow pointing to the right serves as a background for three dark blue rounded rectangular boxes. Each box contains white text describing a communication or advocacy activity.

Development of guidance to support stakeholders in interpreting SAI PMF reports is underway

New SAI PMF success stories are being developed

Promotion of SAI PMF conducted at the professional seminar for French-speaking SAs

Performance against Outcome Indicators

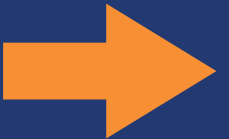


Performance against Outcome Indicators – June 2026

Outcome Indicator	Target 2026	Actual June 2026	Outlook – Year-end 2026	Comments
1. Cumulative final reports:				
a) First-time assessments	105	104	Above target	Several assessments are ongoing, with a number expected to be completed by year-end.
b) Repeat assessments	48	19	Below target	The IDI will continue to promote and encourage repeat assessments • A repeat assessment of SAI Costa Rica is underway. • 20 repeat assessments are planned in PASAI over the next three years.
c) Published assessments	30	21	Below target	IDI will continue to support and promote the publication and sharing of assessment results.
2. Quality of assessments	74%	73%	On target	IDI will conduct independent reviews of the assessment reports expected to be completed by year-end.
3. Assessment results used for Strategic planning/capacity development	91%	88%	On target	The results of most ongoing assessments will inform strategic planning and capacity-building initiatives.
4. Timely independent reviews	2 months	1.5 months	Above target ⁴	The two completed independent reviews were conducted by external consultants
5. SAIs using the e-SAI PMF application	37	17	Below target	The number of new assessments is forecasted to be lower than anticipated at year-end. In addition, the application is not yet available in all the INTOSAI languages.

INTOSAI⁴ The outcome indicator 4 “timely independent reviews” is above target; however, some reviews have not been completed for several months due to non-responsiveness of the assessment teams.

Upcoming activities and events



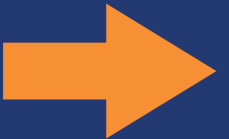
Upcoming activities



Upcoming activities



**End of Presentation
Thank you!**



5b. SAI PMF implementation

The steering committee is asked to **take note** of the report



5c. SAI PMF Independent Advisory Group

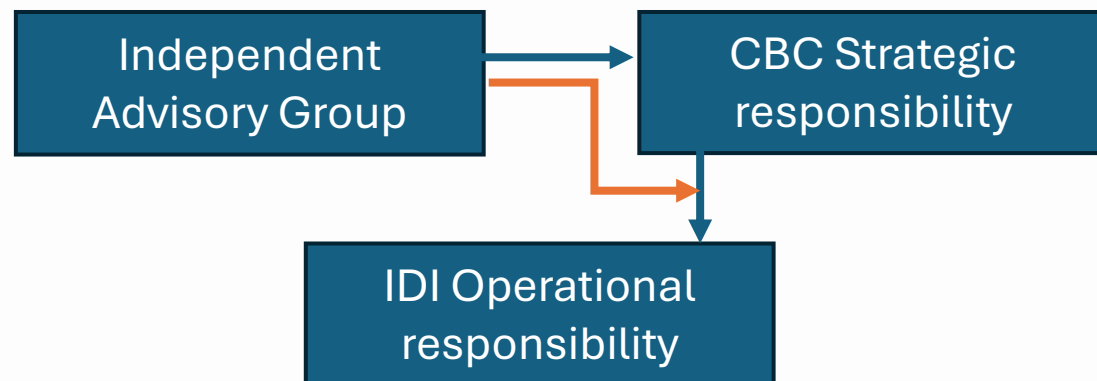


SAI PMF

Report of the Independent Advisory Group

SAI PMF IAG – Role and positioning

- Advises on **strategy, evolution and implementation** of SAI PMF
- Provides **user feedback and system improvement insights**
- Acts as a **global advocacy and advisory platform**
- Supports **CBC strategic oversight and IDI implementation**



Donors	SAIs
IADB	Brazil
EC	France
NORAD	Kenya
GIZ	Norway
SECO	Philippines
CBC	
IDI	

Main areas covered (2025-2026)

- Finalisation and rollout of the **revised SAI PMF**
- Strengthening **promotion and communication strategy**
- Monitoring **implementation progress and usage trends**
- Improving **practical guidance for SAIs and stakeholders**
- Six meetings over past two years

Insights from IAG

- **Improve usability and application**
(how-to guide, e-SAI PMF, flexible use, guidance for repeat assessments)
- **Strengthen strategic positioning and uptake**
(regional adaptation – AFROSAI-E, OLACEFS, CAROSAI; embed in donor and reform frameworks – WB/EU)
- **Expand partnerships and advocacy, and update communication strategy**
(SAI PMF champions, INCOSAI visibility, outreach beyond IAG donors)

Key messages to CBC

- **Congratulations for the adoption of the revised SAI PMF and the hard work on promotion and communication since the revision**
- **Concerns and satisfaction about the use of the framework**
 - The number of repeat assessment is still low and publishing has not become a common practice
 - But number of first assessments is still progressing and assessments lead to strategic planning and/or capacity development

5c. SAI PMF Independent Advisory Group

The steering committee is asked to **take note** of the report.





INTOSAI CAPACITY BUILDING COMMITTEE

SIDS-CCC COLLABORATIVE PROGRESS UPDATE

CBC STEERING COMMITTEE
24-25 JUNE 2026

MEISIE NKAU- AFROSAI-E



Strengthening ISSAI Implementation in SIDS and Challenging Contexts

Research identified common barriers:

- Capacity constraints
- Resource limitations
- Technology gaps
- Complex ISSAI requirements
- Sustainability challenges

Our response:

Regional solutions • Shared learning • Practical tools

CBC | CAROSAI | PASAI | AFROSAI-E | IDI

Progress to date

Digital solutions

- ✓ AFROSAI-E supporting PASAI and CAROSAI to roll out A-SEAT
- ✓ PASAI piloting A-SEAT implementation within selected SAIs

Quality management

- ✓ CAROSAI and PASAI advancing ISSAI 140 implementation through peer review approaches
- ✓ AFROSAI-E building a regional network of ISSAI 140 champions

Standards implementation

- ✓ FAAS developing guidance on the potential adoption of ISA for LCEs

Key challenges

- ⚠ Funding to scale successful initiatives
- ⚠ Sustaining technical capacity and expertise

Looking ahead

- Scale
- Strengthen
- Sustain



THANK YOU.

5d. Efforts to support SAIs in small island developing states – complex and challenging contexts (SIDS and CCC)

The steering committee is asked to **take note** of the report.

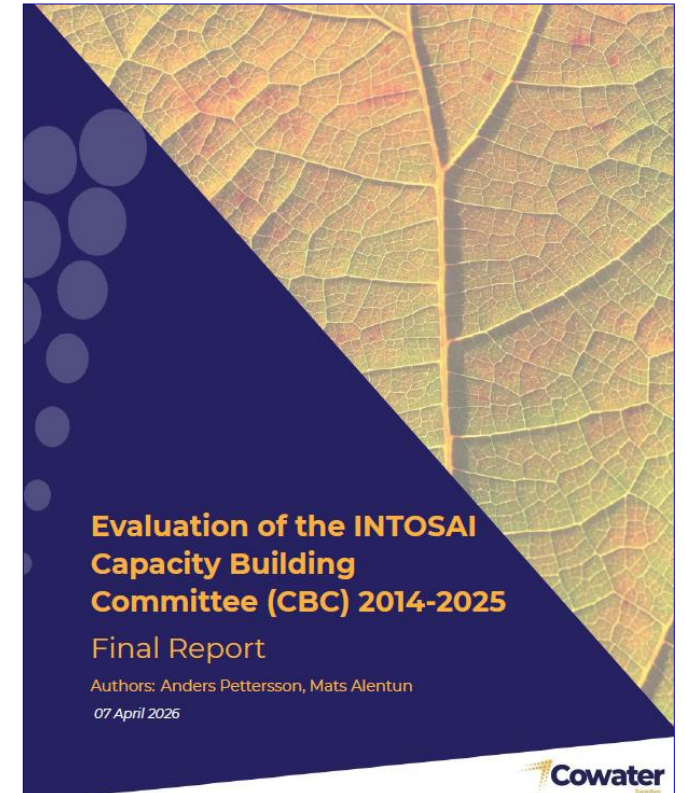


Brief break (5 minutes)



6. External CBC evaluation

- a. Introduction to the evaluation
- b. Overview of evaluation process and recommendations
- c. Strategic discussion on how to strengthen the strategic governance function of the CBC steering committee. (Recommendation 1)



6a. Introduction to the evaluation: Overview

- Carried out by Cowater International, Sweden October 2025 – April 2026
- Covers 2014–2025,
- Applied OECD/DAC criteria: relevance, effectiveness, and efficiency

The evaluation does not assess or make recommendations regarding:

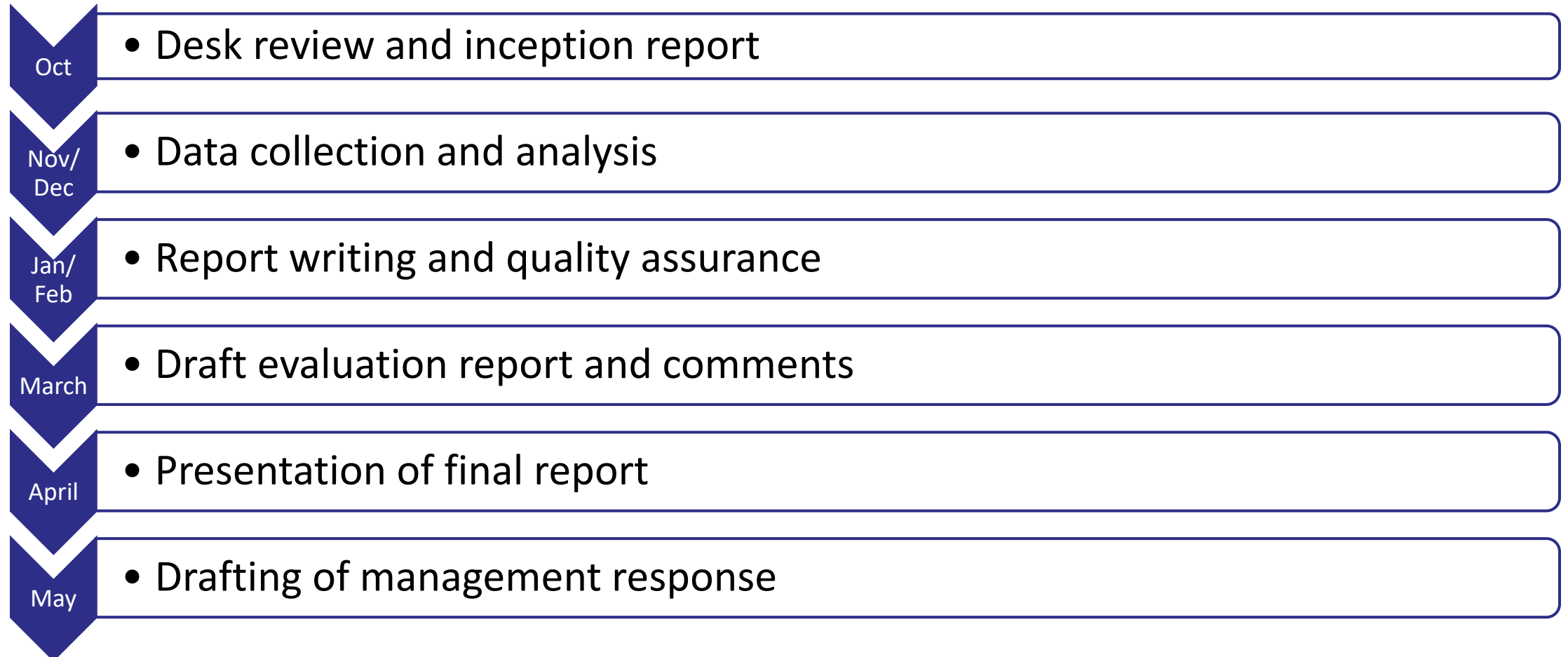
- INTOSAI's broader organizational structure or institutional culture.
- The performance of individual workstreams (or sub-committees or task forces),
- The quality of specific products, or
- Impact at the level of individual SAs

6b. Overview of evaluation process and recommendations

Based on:

- document reviews,
- interviews with 40 stakeholders,
- online survey, and
- online participatory workshops

6b. Overview of evaluation process



6b. Overview of 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. For discussion. 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. For discussion during the meeting.

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.

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.

6. External CBC evaluation

The steering committee is **asked to take note** of the report and the management response



6c. Strategic discussion on CBC external evaluation recommendations and management response (Part 1)

- The technical team will open the breakout rooms in Teams;
- You will be automatically moved to assigned room ;
- If you are not automatically assigned to specific room for any reason, the Tech team will assign you manually
- Select a rapporteur to represent the group
- A reminder will be sent shortly before the close of the breakout session; and
- Once time is complete, everyone will automatically return to the plenary session

6c. Recommendation 1: discussion questions

- I. Discuss feasible ways in which to facilitate interactive strategic discussions during CBC Steering Committee meetings.
- II. Provide 1 or 2 examples of topics you regard as suitable for strategic CBC Steering Committee discussions.
- III. Do members support the proposal for at least two Steering Committee meetings per year, with the option to convene more if necessary?

Conclusion of 24 June