



# Strategic Business Plan

2026 2030

"Strong CAROSAI for Stronger SAIs in the Caribbean"

23

Member SAIs across the Caribbean

3

Strategic priorities 2026–2030

75%

Current ISSAI adoption among members

5

Year plan horizon to 2030

## Mandate and Governance

CAROSAI currently comprises 23 member SAIs across the Caribbean. The organisation is governed by an Executive Council (EC) elected triennially at the Congress Plenary Meeting and supported by a Permanent Secretariat managed by the Secretary General. The Secretariat is responsible for implementing Congress and EC decisions, coordinating projects, and preparing quarterly and annual performance reports.

### VISION

Strong CAROSAI for Stronger SAIs in the Caribbean

### MISSION

CAROSAI contributes to its members becoming professional SAIs by supporting strategic management; performance measurement and reporting; ISSAI implementation for high-quality audits; and enhanced SAI–stakeholder engagement for greater audit impact.

## Core values

Integrity

Collaboration

Transparency

Innovation

Excellence

Executive Council — elected May 2025

CHAIRPERSON

SECRETARY GENERAL

MEMBER

**Ms. Brenda Neeley**  
Auditor General · SAI Bahamas

**Mrs. Pamela Monroe-Ellis**  
Auditor General · SAI Jamaica

**Mr. Alphons Gumbs**  
Chairman · SAI St. Maarten

**MEMBER**

**Mr. Shaan Bhoendie**  
President · Rekenkamer Suriname

**MEMBER**

**Mrs. Yvonne James**  
Director of Audit · SAI St. Lucia

**MEMBER**

**Mrs. Maria Rodriguez**  
Auditor General · SAI Belize

## 2 Strategic Context and Environment Scan

During the XIII CAROSAI Congress in The Bahamas, member SAIs reflected on the organisation's post-COVID-19 journey and the implementation of the four priorities from the 2022–2025 cycle: **Responsive and Effective SAIs**, **Relevant SAIs**, **People Engagement**, and **CAROSAI Governance**. A landmark achievement was the **amendment of CAROSAI's 1988 Charter**, ensuring the organisation remains agile and responsive to future demands.

The 2026–2030 SBP was informed by the SIDS/CCC Research Report, the CBC Response Plan, analysis of global mega-trends, and the INTOSAI 2023 Global Stocktaking Report.

### Environment scan — detailed findings

Area	Key statistics	Implication
<b>Institutional independence</b>	<b>0%</b> full independence · <b>48%</b> partial · <b>17%</b> judicial recourse · <b>17%</b> political interference · <b>85%</b> leadership protection	Weak independence undermines audit credibility and accountability Critical systemic gap
<b>Resource management and autonomy</b>	<b>22%</b> budget control · <b>52%</b> budget interference · <b>13%</b> adequate staffing · <b>39%</b> timely audit info	Resource constraints hinder operational effectiveness and coverage Operational risk
<b>Audit mandates and coverage</b>	<b>90%</b> audit national govt · <b>30%</b> regional · <b>96%</b> SOEs · <b>70%</b> municipalities · Tax audits <b>78%</b> · COVID-19 <b>74%</b>	Broad mandates but uneven execution, especially at subnational level Coverage gap

Area	Key statistics	Implication
<b>Anti-corruption and fraud</b>	<ul style="list-style-type: none"> <li>Info sharing <b>52%</b> (vs 78% global average)</li> <li>Mandate <b>61%</b></li> <li>Actual investigations <b>43%</b></li> </ul>	<ul style="list-style-type: none"> <li>SAI anti-corruption role underutilised due to systemic and legislative gaps</li> <li>Governance gap</li> </ul>
<b>Audit practices and standards</b>	<ul style="list-style-type: none"> <li>ISSAI adoption <b>75%</b></li> <li>Financial audit opinions <b>80%</b></li> <li>Quality reviews <b>57%</b></li> </ul>	<ul style="list-style-type: none"> <li>Standardisation progressing but quality control remains weak</li> <li>Quality gap</li> </ul>
<b>Professional development</b>	<ul style="list-style-type: none"> <li>Competency strategies <b>35%</b></li> <li>No framework <b>40%</b></li> <li>Digital education <b>39%</b></li> <li>Budget increases <b>26%</b></li> </ul>	<ul style="list-style-type: none"> <li>Capacity building insufficient for evolving demands</li> <li>Capacity risk</li> </ul>
<b>Timeliness and communication</b>	<ul style="list-style-type: none"> <li>Annual reports on time <b>39%</b></li> <li>Publish reports <b>83%</b></li> <li>Communication strategy <b>30%</b></li> <li>Parliament engagement <b>39%</b></li> <li>Civil society <b>13%</b></li> </ul>	<ul style="list-style-type: none"> <li>Limited visibility and outreach significantly reduce audit impact</li> <li>Visibility gap</li> </ul>
<b>Digitalisation and technology</b>	<ul style="list-style-type: none"> <li>Manual systems <b>60%</b></li> <li>Digital strategy <b>22%</b></li> <li>ICT budget <b>43%</b></li> <li>Data analytics regular <b>22%</b></li> <li>Advanced <b>9%</b></li> </ul>	<ul style="list-style-type: none"> <li>Technology gaps hinder efficiency and data-driven auditing</li> <li>Digital risk</li> </ul>

### Key performance statistics at a glance

<b>96%</b>	Audit SOEs	<b>83%</b>	Publish audit reports	<b>75%</b>	ISSAI adoption	<b>80%</b>	Financial audit opinions
<b>57%</b>	Conduct quality reviews	<b>39%</b>	Submit reports on time	<b>22%</b>	Have a digital strategy	<b>0%</b>	Full legal independence

### SWOT analysis

#### STRENGTHS

- Broad audit mandates — 96% audit SOEs
- High ISSAI adoption rate (75%)

#### WEAKNESSES

- No SAI has full legal independence (0%)
- Inadequate budget and staffing autonomy (22%)

- Majority publish audit reports (83%)
- Legislative protection for Heads of SAIs (85%)
- Capacity to deliver high-quality, risk-responsive audits

#### OPPORTUNITIES

- Strengthen legal frameworks for SAI independence
- Expand digital strategies and ICT investment
- Develop regional training and competency frameworks
- Improve collaboration with anti-corruption units
- Enhance stakeholder communication and outreach

- 40% of SAIs lack any professional development framework
- Poor timeliness — only 39% submit reports on time
- Low digitalisation and data analytics capacity

#### THREATS

- Political interference and lack of enforcement
- Resource constraints limiting audit effectiveness
- Technological lag reducing efficiency and relevance
- Low civil society engagement (13%) and parliamentary outreach (39%)

### Emerging mega-trends and implications for SAIs

#### Erosion of institutional trust

Adopt digital tools; communicate audit results effectively; apply evidence-based practices; engage citizens proactively

#### Digital transformation of government

Invest in AI and data analytics; build skills in auditing digital systems; address cybersecurity risks; engage citizens digitally

#### Widening demographic gap

Develop foresight capacity; audit social programmes; monitor equitable resource allocation; attract and retain diverse audit talent

#### Economic challenges and public debt

Audit public debt and sustainable growth initiatives; train auditors for digital economies; prioritise PPP and SOE oversight

#### Climate change and planetary crisis

Conduct environmental audits; explore green finance oversight; protect public interest in climate response; ensure resource sustainability

#### Rising inequalities

Audit SDG implementation and social programmes; assess policies for vulnerable groups; enhance oversight and stakeholder engagement

### Stakeholder engagement framework

HIGH INFLUENCE

MEET THEIR NEEDS

BUILD BUY-IN AND CHANGE BEHAVIOUR

**INFORM ONLY**

Media

**SHOW CONSIDERATION**

General public

Low interest / impact

High interest / impact →

**Key risks and mitigation**

<b>High</b>	Capacity building gaps	Structured professional development for member SAs
<b>High</b>	Financial sustainability	Sustainable funding model and reserve strategy
<b>High</b>	Cybersecurity threats	Strengthened information security controls across SAs
<b>High</b>	Natural disaster / business continuity	Robust business continuity and disaster recovery arrangements
<b>Medium</b>	INTOSAI standards alignment	Improved governance frameworks and prioritised work planning
<b>Medium</b>	Stakeholder engagement	Enhanced communication strategies and outreach tools
<b>Medium</b>	Technological relevance	Continued investment in modern audit tools and platforms
<b>Lower</b>	Compliance and ethics	Established policies and Executive Council oversight mechanisms

**3 Strategic Priorities and Initiatives**

Following the XIII CAROSAI Congress, three strategic priorities were identified to guide the 2026–2030 cycle, addressing the challenges revealed by the environment scan and the emerging mega-trends shaping public sector auditing.

Strengthening SAI impact means improving audit quality, reinforcing independence, and ensuring SAIs can better support transparency and accountability across the region.

OUTCOME	STRATEGIC OBJECTIVE
Stronger, higher-quality audits that influence decision-making and build public trust.	Elevate the institutional effectiveness and enhance the value of SAIs by promoting high-quality, impactful audits.

**SP1.1 — Capacity building for high-impact auditing**

Activity	Output	KPI
Regional training on ISSAIs and IAASB standards	Trained SAI professionals	Number of SAIs represented per session
Build capacity in IT (AI, cybersecurity), performance, financial, and compliance auditing	IT audit capabilities enhanced; SAI staff CISA certified	Number of staff certified; % reporting increased understanding
Facilitate collaborative/cooperative audits (SDGs, environment, IT)	Collaborative audit reports produced	Number of collaborative audit reports completed
Conduct webinars and workshops on standards and emerging trends	Webinars and workshops conducted	Number of webinars/workshops per year

**SP1.2 — Methodology support and technical assistance**

Activity	Output	KPI
Establish regional technical hub and helpdesk	Technical hub/helpdesk operational	Number of regional helpdesk functions created
Promote participation in FAAs, PAs, and CAS	CAROSAI actively participating in international standard boards	Number of working group chairs at international boards
Coordinate regional working groups/committees by audit type	Working groups/committees formed	Number of active working groups
Foster knowledge-sharing networks and interregional cooperation	Resources and tools shared regionally	Number of tools/resources shared through cooperation

Activity	Output	KPI
Establish online Learning Management System (LMS)	Online education platform developed and operational	Number of SAIs registered in online audit education
Facilitate peer-to-peer support, twinning, and mentorship programmes	P-2-P/mentorship programme launched	Number of mentorship and twinning arrangements

### SP1.3 — Stakeholder communication strategy

Activity	Output	KPI
Conduct regional stakeholder survey and needs assessment	Surveys completed; stakeholders identified and profiled	Number of surveys completed; stakeholders profiled
Develop regional stakeholder engagement guidelines and templates	Regional guidelines; engagement templates	Number of SAIs using engagement templates
Host regional stakeholder forums and events	Stakeholder forums held	Number of stakeholder forums held
Host workshops on communication and public relations	Workshops conducted	Number of workshops conducted
Develop M&E indicators to measure engagement effectiveness	M&E indicators developed	Number of M&E indicators developed

### SP1.4 — Citizen-friendly audit reporting

Activity	Output	KPI
Support SAIs in producing simplified audit reports	Simplified audit reports produced	Number of simplified reports produced
Create short "Audit Demystified" videos explaining audit concepts	Videos created and published	Number of videos created and viewed
Develop interactive dashboards visualising audit data	Dashboards developed and accessible	Number of dashboards developed and accessed

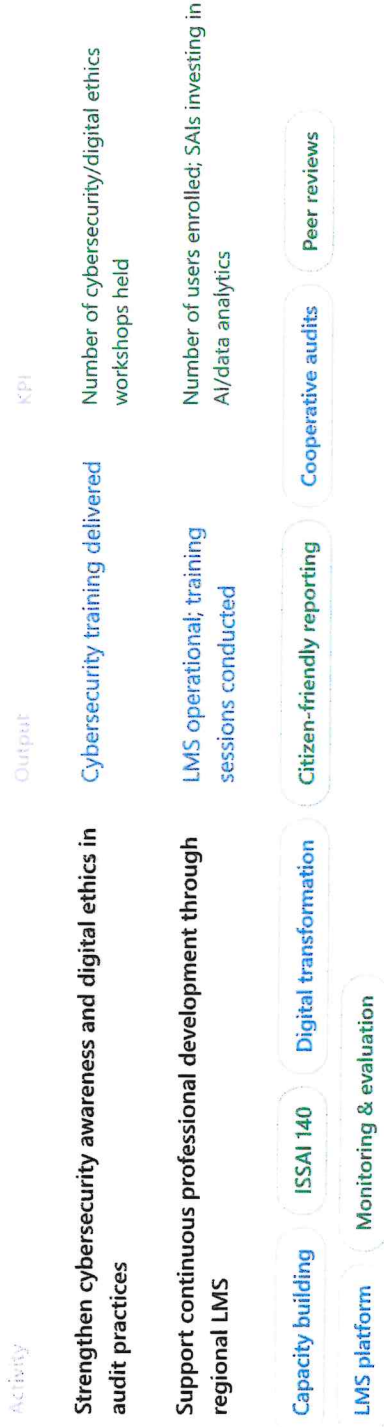
Activity	Output	KPI
Partner with schools, CSOs, and communities for youth engagement	Engagement campaigns conducted	Number of engagement campaigns conducted
Provide social media toolkit and support citizen feedback mechanisms	SAls using social media toolkit; feedback channels established	Number of SAls using toolkit; feedback channels established

### SP1.5 — System of audit quality management (ISSAI 140)

Activity	Output	KPI
Conduct baseline assessments of quality management systems; identify gaps	Baseline assessment reports for member SAls	% SAls with quality management systems assessed
Develop ISSAI 140 implementation roadmap tailored to regional context	Regional ISSAI 140 implementation roadmap published	Roadmap completion and adoption rate
Host regional workshops and webinars on audit quality management	Workshops and webinars conducted	Number of workshops; participation rate
Develop regional peer review framework and coordinate peer review cycles	Peer review framework; completed peer review reports	% SAls participating in peer reviews; # reviews completed
Create community of practice for heads of quality assurance units	Community of practice established	Number of SAls participating
Provide technical assistance for internal audit quality manuals	Technical assistance provided; helpdesk operational	% of recommendations implemented

### SP1.6 — Innovation and digital transformation

Activity	Output	KPI
Facilitate regional capacity building in data analytics, AI, and emerging technologies	SAls equipped with digital tools	Number of regional training sessions/workshops
Pilot digital audit approaches in selected SAls	Pilot audits completed	% SAls using audit management software



**STRATEGIC PRIORITY 02**

**Promoting Good Governance**

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

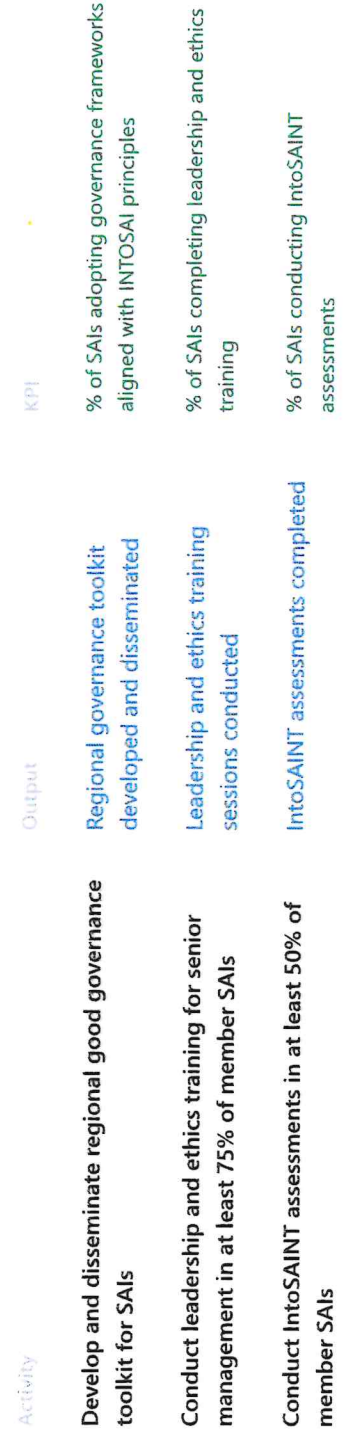
**OUTCOME**

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.

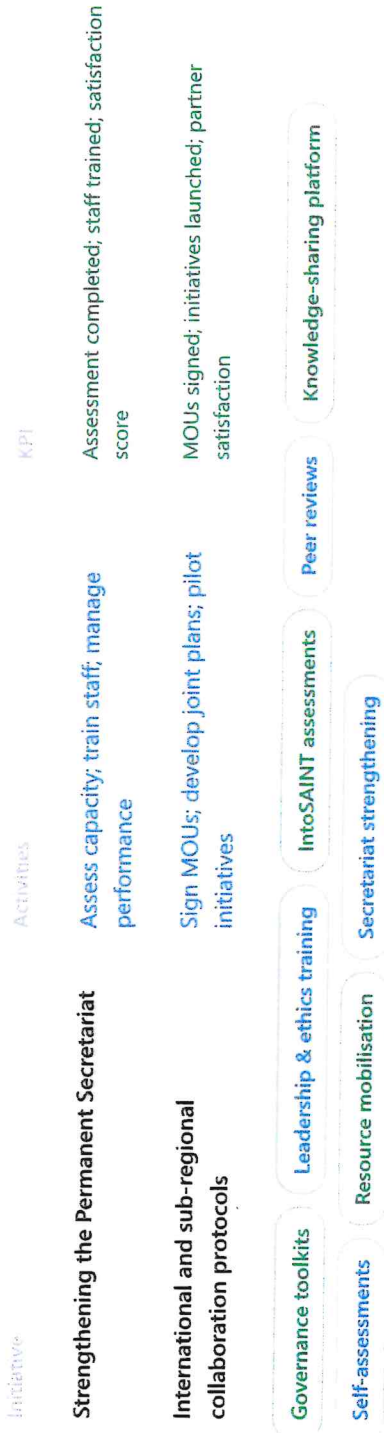
**SP2.1 — Good governance at the SAI level**



Activity	Output	KPI
Implement citizen engagement mechanisms in at least 50% of member SAIs	Citizen engagement mechanisms implemented	% of SAIs implementing citizen engagement mechanisms
Launch regional peer review programme with at least 10 member SAIs	Regional peer review programme launched	Number of SAIs participating in peer review programme
Create knowledge-sharing platform for governance practices and innovations	Knowledge-sharing platform operational	Usage statistics of knowledge-sharing platform
Conduct annual governance self-assessment by all member SAIs	Annual governance self-assessment reports submitted	Completion rate of annual governance self-assessments
Develop regional governance performance indicators and reporting templates	Governance performance indicators and templates developed	Number of SAIs publishing annual performance and audit outcome reports

## SP2.2 — Good governance at the CAROSAI Secretariat level

Initiative	Activities	KPI
Member-driven strategic planning framework	Conduct consultations; develop toolkit; host workshops	Consultations held; toolkit completion rate; satisfaction score
Sustainable resource mobilisation strategy	Map partners; develop funding proposals; engage donors	Partners engaged; funding secured; proposals submitted
Integrated financial and performance management system	Implement platform; develop KPIs; conduct audits	Report timeliness; KPIs tracked; system uptime
Governance and risk management enhancement	Update policies; establish risk register	Policies updated; risk register status; decisions informed by risk
Digital transformation for strategic support	Deploy centralised system; train staff; ensure cybersecurity	System implementation; staff trained; cybersecurity incidents resolved
Stakeholder communication and engagement plan	Launch portal; hold meetings; develop strategy	Meetings held; portal usage; engagement rate



**STRATEGIC PRIORITY 03**

**Promoting SAI Visibility and Influence**

Enhance awareness and stakeholder engagement to ensure audit findings drive accountability, inform policy, and build lasting public trust across the region.

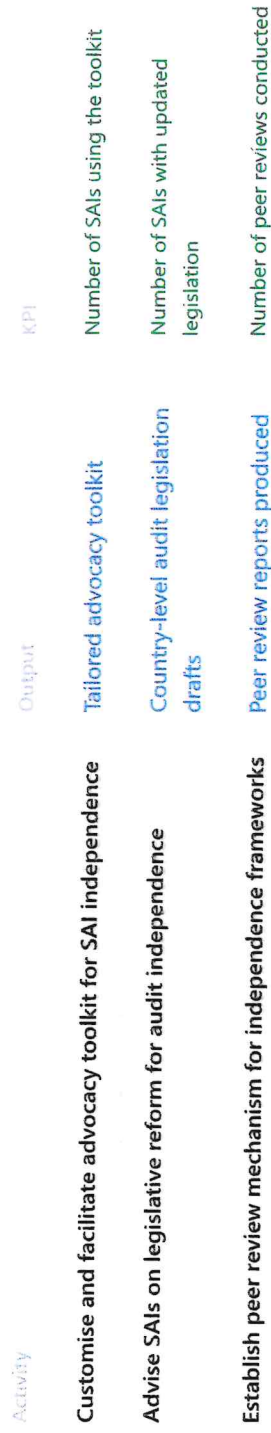
**OUTCOME**

Increased stakeholder awareness and engagement, leading to greater use of audit findings in decision-making and stronger public accountability.

**STRATEGIC OBJECTIVE**

Strengthen the visibility, influence, and independence of CAROSAI member SAIs by enhancing stakeholder engagement, improving strategic communication, and promoting the value of SAIs in accordance with IFPP 12.

**SP3.1 — Strengthening institutional frameworks for SAI independence**



Activity	Output	KPI
Organise high-level policy dialogues with governments and parliaments	Policy dialogue summaries	Number of policy dialogues held
<b>SP3.2 — Enhancing stakeholder engagement</b>		
Activity	Output	KPI
Support stakeholder mapping and development of engagement plans	Engagement strategies developed	Number of engagement plans developed
Promote citizen participation frameworks in audit processes	Citizen audit mechanisms implemented	Number of citizen mechanisms implemented
Facilitate partnerships with NGOs, civil society, and academia	Collaborative reports produced	Number of partnerships formed
<b>SP3.3 — Improving strategic communication</b>		
Activity	Output	KPI
Develop regional communication strategy and templates (aligned with IFPP 12)	Communication templates and guidelines	Strategy completion rate
Train SAI staff in media relations and communications	Trained personnel	Number of staff trained
Enhance digital presence — websites, social media, and online engagement	Improved websites and social media channels	Digital engagement metrics
<b>SP3.4 — Promoting the value and benefits of SAIs (IFPP 12)</b>		
Activity	Output	KPI
Advise SAIs on advocacy using INTOSAI tools (INTOSAI P-12, SAI PMF)	Advocacy materials produced	Number of reports published
Create impact reporting framework and publish success stories	Impact reports; case studies	Number of advocacy engagements held; awards granted

Activity

Output

KPI

Launch annual Value of SAI Impact Awards and Regional Visibility Index

Award programme; Regional Visibility and Influence Index

Number of SAIs recognised; index scores tracked annually

SAI independence frameworks

Stakeholder engagement

Strategic communication

IFPP 12 advocacy

Regional Visibility Index

Value of SAI Impact Awards

#### 4 Implementation, Monitoring and Evaluation

##### IMPLEMENTATION

- Progressive, systematic rollout beginning with foundational assessments
- Technical support and regional workshops for all SAIs
- Targeted interventions for SAIs requiring additional assistance
- Secretariat coordinates and reports to EC and Congress

##### MONITORING

- Continuous tracking against KPIs by the Secretariat
- Annual reporting from all member SAIs
- Periodic virtual check-ins and verification activities
- Regional Visibility and Influence Index updated annually

##### EVALUATION

- Mid-term evaluation at Year 3 (2028)
- Terminal evaluation at Year 5 (2030)
- Ex-post / long-term impact evaluation 3–5 years post-cycle
- Stories of change and regional scorecards published

#### Five-year implementation roadmap

○ 2026

Year 1: Foundational capability assessments; launch governance toolkits; develop regional communication strategy; establish technical helpdesk; begin peer review cycles

○ 2027

Year 2: Roll out ISSAI 140 implementation roadmap; launch Learning Management System; conduct first IntoSAINT assessments; pilot digital audit tools in selected SAIs

○ 2028

Mid-term evaluation: Evaluate all three priorities; launch Regional Visibility and Influence Index; expand cooperative audits on

SDGs and climate; realign activities based on findings

2029

**Year 4:** Scale digital transformation initiatives; consolidate peer review programme; launch annual Value of SAI Impact Awards; deepen civil society and parliamentary engagement

2030

**Terminal evaluation:** Long-term impact assessment; publish regional scorecards and stories of change; prepare for the next strategic cycle

### Key performance indicators summary

Priority

Key performance indicators

**Priority 1 — SAI Impact**

Number of ISSAI-compliant audits; % SAIs with quality management systems; number of cooperative audit reports; number of citizen-friendly reports; % SAIs using digital audit tools; number of staff trained; LMS enrolment

**Priority 2 — Good Governance**

% SAIs adopting governance frameworks; % completing leadership/ethics training; % conducting IntoSAINT assessments; number of peer reviews completed; governance self-assessment completion rate; MOUs signed

**Priority 3 — Visibility and Influence**

Regional Visibility and Influence Index score; number of stakeholder engagement plans; number of policy dialogues held; digital engagement metrics; number of SAIs with updated independence legislation; awards granted

**CAROSAI**