



Goal 2

Operational Plan

Strategic analysis of collaboration, synergies, overlaps and gaps



INTOSAI CAPACITY BUILDING COMMITTEE

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Goal 2 Operational Plan: Strategic analysis of collaboration, synergies, overlaps and gaps

The Goal 2 Operational Plan supports the implementation of the International Organization of Supreme Audit Institutions (INTOSAI) Strategic Plan. It was developed by the Capacity Building Committee (CBC), in consultation with key contributors, including the INTOSAI Regional Organizations, the INTOSAI Development Initiative (IDI), the INTOSAI-Donor Cooperation (IDC), and SAIs engaged in peer-to-peer support. At the start of the 2023–2028 strategic period, contributors identified key challenges and opportunities in the capacity development landscape, which were reviewed and updated in 2025.

As the lead entity for Goal 2, the CBC has explored different ways of reporting progress against the 10 priority areas and their associated outcome indicators. However, reporting has often been incomplete. As such, in preparation for the CBC Steering Committee meeting in June 2026, the CBC Secretariat piloted a new approach, using artificial intelligence to analyse publicly available information.

Following the meeting, all contributing organisations reviewed the information for accuracy and completeness and provided updates on progress, status and ongoing collaboration. We sincerely thank all contributors for their valuable support.

To improve accessibility and analysis, the mapping of activities and progress against the 10 outcome indicators has also been converted into an Excel file, allowing users to reorganise the information as needed. Please see the attached file.

The mapping covers African Organisation of Supreme Audit Institutions (AFROSAI), African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E), Arab Organization of Supreme Audit Institutions (ARABOSAI), Association of Southeast Asian Nations Supreme Audit Institutions (ASEANSAI), Asian Organization of Supreme Audit Institutions, Caribbean Organisation of Supreme Audit Institutions (CAROSAI), CBC, Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l'Afrique Francophone sub-Saharienne (CREFIAP), European Organization of Supreme Audit Institutions, IDC, IDI, Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), and Pacific Association of Supreme Audit Institutions (PASAI). While not all organisations are expected to contribute to every area, the collective aim is to support INTOSAI members and regions in advancing these shared priorities.

Overall observations

Across the 10 indicator areas in the Goal 2 Operational Plan, activities cluster around a recurring set of approaches: development of frameworks and guidance, professional education, regional workshops, peer learning, stakeholder engagement, digital platforms, assessment tools and donor dialogue. This demonstrates substantial alignment around shared capacity-development priorities, but coordination is uneven. Explicit collaboration is strongest where a common global framework, programme or platform already exists, particularly System of Audit Quality Management (SoAQM), SAI Performance Measurement Framework (SAI PMF), bilateral peer support and selected independence initiatives.

The Excel table generally provides much stronger evidence of activities than of collective outcomes. It also mixes initiatives operating at SAI, regional and global levels. Therefore, apparent similarity should not automatically be interpreted as duplication: regional adaptation and delivery may be necessary even where organisations use comparable approaches. Conversely, where several organisations are separately developing frameworks, courses, portals or engagement models without an explicit connection, the data suggests an opportunity for alignment, but not proof of unnecessary duplication.

Indicator area 1: Independence framework

Existing collaboration

Explicit collaboration is comparatively strong. Examples include AFROSAI working with its three sub-regional organisations and partnering with the African Union; AFROSAI-E partnering with IDI on legal units within SAIs; ARABOSAI and the IDI organising regional independence seminars; the IDC global project involving Organisation for Economic Co-operation and Development (OECD), the IDI, the World Bank, International Monetary Fund and State Secretariat for Economic Affairs; OLACEFS applying SAI Independence Rapid Advocacy Mechanism (SIRAM) with IDI guidance; and PASAI delivering targeted engagements with IDI and parliamentary stakeholders. The CBC has also provided convening and knowledge-sharing platforms involving regional and global actors.

Collaboration opportunities

The regional studies, legal guidance, Model Audit Acts, SIRAM support, parliamentary engagement and country-level legislative assistance could be connected into a shared pathway from independence assessment to advocacy, legal reform and implementation. Regional organisations could adapt global tools to their contexts, while global actors consolidate evidence and engage international stakeholders.

Potential overlaps

Advocacy events, legal-framework guidance, independence assessments and parliamentary engagement are being pursued by several organisations. Some activities are already connected, but the information available does not evidence systematic coordination across all these efforts. Therefore, there is a risk of parallel development of guidance, studies and stakeholder-engagement approaches.

Collective gaps or opportunities for increased ambition

Coverage is broad, but activity is fragmented across research, advocacy, assessment and country support. The strongest opportunity is not necessarily more initiatives, but a clearer collective support architecture linking global evidence to regional adaptation and country-level reform. The information available provides limited evidence on whether initiatives collectively lead to enacted legal changes or stronger operational independence.

Innovative practices

SIRAM provides a structured response to threats; the Model Audit Act approach translates principles into legislative tools; the joint IDI-OECD work connects SAIs with finance ministries, parliaments and oversight institutions; and AFROSAI-E's digital follow-up tool links institutional independence with practical governance systems.

Indicator area 2: ISSAI 150 and auditor competence

Existing collaboration

Explicit examples include AFROSAI-E's work with the IDI and the Pan African Federation of Accountants; CBC and IDI collaboration on competency frameworks and professionalisation; the IDI's work with SAIs and development partners; and training delivered through multi-SAI regional instructor teams in ASEANSAI.

Collaboration opportunities

The ecosystem contains complementary components of a global professionalisation pathway: competency frameworks, structured learning paths, professional qualifications, instructor development, leadership programmes, human resource (HR) guidance and quality-management specialisation. Greater interoperability could allow regions to adapt shared core materials while retaining language and contextual relevance.

Potential overlaps

Multiple organisations are developing competency frameworks, HR guidance, professional-development pathways, trainer pools, e-learning and leadership programmes. These may respond to different mandates and contexts, but it is unclear whether existing products were reviewed before new ones were developed.

Collective gaps or opportunities for increased ambition

Activity is extensive, but evidence is stronger on participation and delivery than on sustained application of competencies within SAIs. Greater collective ambition could focus on progression from training to workplace application, institutional HR systems, continuing professional development and assessment against International Standards of Supreme Audit Institutions (ISSAI) 150.

Innovative practices

The IDI's multilingual Professional Education for SAI Auditors pathway, ladderised competency framework and competency-based specialist certification offer scalable progression and professional recognition. OLACEFS' connected learning paths, PASAI's staged self-paced pathways, ASEANSAI's regional course-design model and the use of trained SAI practitioners as facilitators also stand out as scalable approaches.

Indicator area 3: Regional organisations adequately funded

Existing collaboration

Explicit collaboration is visible through the IDI's support to regional strategic planning, sustainability proposals and Brokering Upscaled SAI Support (BUSS) workshops, PASAI's reporting collaboration with the Ministry of Foreign Affairs and Trade and the Department of Foreign Affairs and Trade, and regional engagement with development partners. The data nevertheless shows more bilateral organisation-to-donor relationships than coordinated resource mobilisation across regions.

Collaboration opportunities

The Regional Forum for Capacity Development, INTOSAI Regions Coordination Platform, IDC and IDI could provide a shared space for regional organisations to exchange financing models, develop investable regional programmes, align approaches to donors and make a collective case for the regional layer of INTOSAI capacity development. Joint approaches could also distinguish needs for core funding from project-specific financing.

Potential overlaps

Several organisations are independently developing donor communication plans, partnership strategies, sustainability frameworks and reporting systems. The similarity suggests scope for shared templates and learning, although the information available does not establish whether current approaches are duplicative.

Collective gaps or opportunities for increased ambition

This is one of the clearest areas for increased collective ambition. The information shows major variation between financially stable, member-funded organisations and organisations facing arrears, incomplete strategic-plan funding or dependence on project financing. A major gap is the absence of a consistent evidence base linking strategic-plan costs, committed resources, funding shortfalls and delivery risks across regional organisations.

Innovative practices

AFROSAI-E's transparent multisource funding model and funding-gap analysis, PASAI's results-based accountability to partners, and the IDI's integration of regional strategy, performance evidence and resource mobilisation offer useful models.

Indicator area 4: Quality management systems

Existing collaboration

This is one of the strongest collaboration areas. The IDI-supported SoAQM initiatives operate across regions, the CBC and IDI cooperate on professional education and practical knowledge sharing, OLACEFS reports progress through the IDI's SoAQM, and AFROSAI-E explicitly collaborates with CAROSAI and PASAI on audit-management technology. The CBC's revision of SAI PMF and GUID 1900 also provides common global reference points.

Collaboration opportunities

Regional quality management pools, certified specialists, shared services, peer reviewers, training materials and mentoring arrangements could form an interconnected global support network. Organisations could also exchange implementation lessons on quality objectives, risk assessment, monitoring, remediation and the transition from system design to continuous operation.

Potential overlaps

Many organisations provide ISSAI 140 training, quality management manuals, regional reviewer functions and implementation support. Because these activities apply a shared standard, some parallel regional delivery is appropriate. The greater risk is inconsistent interpretation or repeated development of similar materials without systematic exchange of information and experiences of the implementation process.

Collective gaps or opportunities for increased ambition

The ecosystem has moved beyond awareness-raising, but there is uneven evidence of whether systems are fully implemented, monitored and continuously improved. Collective attention should increasingly shift from initial training and design to operational maturity, sustainability and evidence of improved audit quality.

Innovative practices

The IDI's concept of self-correcting SoAQM systems, specialist certification and shared-service arrangements are all scalable. CAROSAI's planned regional professional pool, AFROSAI-E's data-led digital auditing pilots and the integration of audit software with quality-management processes stand out as approaches worth noting for both scalability and innovation.

Indicator area 5: Audit follow-up systems

Existing collaboration

Explicit collaboration is more limited than in quality management or peer support. PASAI supports SAIs and public accounts committees, the IDI is developing a follow-up playbook and participates as an observer in the relevant INTOSAI working group and AFROSAI envisages follow-up of cooperative audits. AFROSAI-E has customised a United Nations Development Programme -designed tool previously developed for PASAI, and the reuse of that tracker is a concrete example of cross-regional knowledge transfer.

Collaboration opportunities

The strongest practical opportunity is to connect digital recommendation tracking, parliamentary and audit-committee engagement, the IDI's forthcoming playbook, regional case studies and follow-up of cooperative audits. A shared implementation model could cover SAI procedures, auditee action plans, parliamentary oversight, public reporting and evidence of recommendation implementation.

Potential overlaps

The evidence does not support a conclusion of major duplication. Several organisations are separately developing workshops, case studies, databases or tracking mechanisms, but activity is not sufficiently dense or well documented to establish significant overlap.

Collective gaps or opportunities for increased ambition

This area remains comparatively underdeveloped. Several entries are indirect, planned or absent, and the evidence does not demonstrate broad global coverage. Stronger collective action could focus on complete systems that assign responsibilities, track implementation, engage legislatures and communicate results.

Innovative practices

AFROSAI-E's digital recommendation tracker is notable because it links recommendations, action plans, implementation monitoring, communication and different forms of reporting, with piloting of an interface to A-SEAT. The IDI's planned "Robust Follow-Up Systems for Audit Impact" playbook and ASEANSI's large-scale dialogue and case-based learning also have potential for wider application. Outside the scope of the primary Goal 2 contributors, the INTOSAI Working Group on Follow-up Audit is developing a compendium of approaches and practices on audit follow-up, providing an opportunity to consolidate practical experience and support knowledge sharing across SAIs.

Indicator area 6: External stakeholder strategies

Existing collaboration

Explicit collaboration includes CBC and Network of INTOSAI Communication Officers' (NICO) joint strategic stakeholder engagement materials and continued webinars; CAROSAI's partnership with the Inter-Parliamentary Union (IPU); the IDI's CADRE work with SAIs and civil society organisations (CSOs) and its partnerships with IPU, international budget partnership and others; ASEANSI's structured engagement with several development partners; and regional initiatives involving parliaments, media and civil society.

Collaboration opportunities

Existing tools could be organised into a shared stakeholder-engagement pathway covering mapping, strategy design, implementation, digital communication, citizen participation,

parliamentary relations and outcome measurement. Regional delivery could then be supported by global knowledge products and partner networks.

Potential overlaps

Many organisations are separately developing communication strategies, partner maps, stakeholder-engagement guidance, newsletters, portals and training. These may serve different audiences, but there is an opportunity to reduce repeated development and align concepts, especially where products address the same stakeholder groups.

Collective gaps or opportunities for increased ambition

There is extensive activity but limited evidence of whether engagement changes stakeholder behaviour, follow-up, trust or audit impact. Measurement remains a stated challenge.

Innovative practices

CADRE's structured SAI-CSO collaboration; PASAI's region-wide workshops, combined with 12 to 18-month SAI action plans and follow-up; the CBC-NICO visual reference materials; and OLACEFS citizen-participation mechanisms are notable for translating engagement into practical support.

Indicator area 7: SAI performance reporting and external audit

Existing collaboration

Collaboration is mainly indirect through SAI PMF, strategy, performance measurement and reporting (SPMR), peer reviews and regional exchange. The CBC and IDI provide common assessment and strategic management foundations, while several regional organisations encourage performance reporting or operate regional monitoring systems. There is little explicit evidence of joint work, specifically on externally audited SAI annual performance reports.

Collaboration opportunities

SAI PMF, strategic management, annual performance reporting, external audit and stakeholder communication could be connected into a single accountability cycle. Regions could provide contextual support, while the CBC and IDI maintain common principles, tools and learning.

Potential overlaps

Performance monitoring, strategic reporting, communication and institutional assessment are addressed through several tools, but they are not always clearly distinguished. Better alignment could prevent separate systems for strategic planning, PMF, monitoring and evaluation (M&E) and annual reporting from developing without clear interoperability.

Collective gaps or opportunities for increased ambition

There is limited evidence regarding the full indicator, which requires both the publication of annual performance reports and external audit. Much of the mapped activity concerns strategic documents, self-assessment, communication or regional reporting rather than externally audited SAI performance reports. Therefore, this is a high-value area for stronger collective engagement.

Innovative practices

The IDI's planned integration of SPMR, publication of strategic documents and stronger strategic communication provides a potentially scalable pathway. PASAI's explicit linkage between timely annual accountability reporting and independent external audit is closely aligned with the indicator. ASEANSAI's annual M&E cycle also illustrates structured performance monitoring, although at regional rather than SAI level.

Indicator area 8: SAI PMF assessments

Existing collaboration

Collaboration is strong and anchored in a common global framework. The CBC and IDI jointly launched and promoted the revised SAI PMF; IDI, CBC and regions cooperate on implementation; regional expert pools and trained assessors support delivery; the IDC promotes the alignment of donor support with assessment results; and CREFIAP's implementation is supported by external partners.

Collaboration opportunities

Regional assessor and independent-reviewer pools could be linked more systematically, including cross-regional deployment, multilingual learning and in-kind reviewer agreements. Assessments could also be connected more consistently to SPMR, capacity-development planning, donor dialogue and subsequent repeat assessments.

Potential overlaps

Use of one common framework means similar assessment and training activities are largely complementary rather than duplicative. A possible alignment issue arises where other assessment tools are promoted without a clearly documented relationship with SAI PMF.

Collective gaps or opportunities for increased ambition

Repeat assessments and publication of reports are below target. Geographic variation, reviewer capacity, financing, awareness and timeliness remain constraints. Therefore, increased ambition should prioritise repeat assessments, independent review, publication and demonstrable use of findings, rather than first-time assessments alone. The greatest collective value would come from completing the assessment cycle: quality review, publication, repeat assessment and demonstrable use in strategy and capacity development.

Innovative practices

The modernised e-SAI PMF platform, multilingual self-learning course, integration with SPMR and expanded in-kind reviewer arrangements could improve scale and sustainability. PASAI's use of SAI PMF principles during country missions also shows how the framework can inform capacity support before a full assessment.

Indicator area 9: Access to bilateral peer support

Existing collaboration

This is the most visibly collaborative indicator area. There is information about formal twinning, cooperative audits, shared expert pools, secondments, regional resource networks, long-term bilateral programmes, donor brokerage and peer-provider participation across regions. Explicit examples include AFROSAI-E's exchange programme supported by the Norwegian Agency for Exchange Cooperation; the IDI's African Regional Initiative for Strengthening SAI and Global SAI Accountability Initiative programmes using peer SAIs; PASAI's twinning arrangements and cooperative climate audits with the IDI, WGEA and partners; the CBC's Peer-to-Peer workstream; and CREFIAF bilateral assistance and regional cooperative research and audits.

Collaboration opportunities

The CBC Peer-to-Peer workstream's proposed provider forum, IDC's donor coordination, the IDI's brokerage and regional knowledge of SAI needs could form a common pipeline for identifying needs, matching partners, financing cooperation and sustaining relationships.

Potential overlaps

There are numerous networks, platforms, expert pools and matchmaking approaches. These serve different purposes, but clearer referral pathways would help prevent fragmentation and ensure that short-term regional exchanges reinforce medium- or long-term bilateral support.

Collective gaps or opportunities for increased ambition

The information shows extensive activity but does not provide a consolidated picture of unmet demand, duration and quality of support, or the proportion of official development assistance (ODA)-eligible SAIs with sustained access. Funding, political instability and limited infrastructure are explicitly identified constraints. The distinction between general regional peer learning and structured bilateral support also needs to remain clear. Funding challenges and a limited provider pool are identified as obstacles. Increased ambition should prioritise sustained relationships for ODA-eligible SAIs and greater transition of recipient SAIs into future providers.

Innovative practices

Long-term twinning instead of short-term consultancy, regional first-time facilitator deployment, shared expert pools, BUSS brokerage and OLACEFS' OLASIS platform for identifying expertise and scientific production are particularly noteworthy. The integration of cooperative audits, peer learning and regional/global reporting in PASAI's climate work demonstrates how one initiative can generate SAI, regional and global value.

Indicator area 10: Donor funding to SAIs and regional bodies

Existing collaboration

The IDC and IDI provide a coordination architecture with the potential to bring donors, regions and SAIs together to address common needs. Regions primarily report partnerships with bilateral donors, development banks and other organisations. ASEANSAI, PASAI, CAROSAI and OLACEFS all report on different approaches to donor and partners engagements, in support of their operations, as do other regions.

Collaboration opportunities

A more coordinated funding pipeline could connect SAI and regional needs, costed proposals, peer-support opportunities, donor priorities and evidence of results. Joint donor engagement could also reduce transaction costs and help direct limited funding toward scalable or underserved capacity-development priorities.

Potential overlaps

Several organisations are separately undertaking donor mapping, partner engagement, proposal development, communications and results reporting. These are legitimate responsibilities, but more shared intelligence and coordinated outreach could reduce competition and transaction costs. There is no explicit proof of unnecessary duplication, but there are indications of fragmented approaches within a constrained funding environment.

Collective gaps or opportunities for increased ambition

The data does not provide a consolidated basis for determining progress against the indicator's required real-terms increase. Instead, it describes a constrained environment, declining aid, reduced core funding, increased earmarking and significant administrative burdens. Protecting core capacity and financing peer support appear to be major ecosystem-wide needs.

Innovative practices

ASEANSAI's structured partner-coordination meeting, where committees present priorities and partners identify possible support areas, offers a potentially replicable model. Other noteworthy approaches include pooled or brokered support, use of in-kind contributions, cost-sharing based on ability to pay, results-based donor reporting and investment in scalable online delivery.

Conclusion

The analysis suggests that the Goal 2 ecosystem is characterised by a high degree of activity, strong technical expertise and a growing number of collaborative mechanisms. In several areas, notably quality management, SAI PMF implementation and bilateral peer support, contributors have already established shared frameworks and delivery models that demonstrate the value of collective action.

At the same time, the findings point to an opportunity to shift the strategic conversation from creating new initiatives towards achieving greater coherence across existing ones. Many organisations are working towards the same outcomes through complementary, but not always connected, approaches. Strengthening the visibility of existing tools, improving referral pathways between initiatives and building stronger links between global, regional and country-level support could increase collective impact without necessarily increasing the number of programmes.

The analysis also highlights areas where stronger collective ambition may be needed. Audit follow-up systems, SAI performance reporting and long-term financing remain comparatively less developed, despite their importance for demonstrating results, accountability and sustainability. Addressing these areas may require not only additional activities, but also greater attention to outcomes, evidence of impact and coordinated support across the Goal 2 community.

Looking ahead, a key strategic question for contributors may be how INTOSAI can best balance regional ownership and adaptation with greater global alignment. The evidence suggests that future gains are likely to come from scaling proven approaches, strengthening interoperability between existing mechanisms, and ensuring that support is organised as part of a more connected capacity-development ecosystem. In this context, the Goal 2 Operational Plan can serve not only as a reporting framework but also as a platform for strategic coordination, collective learning and informed prioritisation across the INTOSAI community.