Date: 24-25 June 2026

Draft Minutes: CBC Steering Committee Online Meeting, 24–25 June 2026

1. Welcome, introductory remarks and approval of the agenda

The Chair of the INTOSAI Capacity Building Committee (CBC), Ms Tsakani Maluleke, welcomed participants to the online CBC Steering Committee meeting, held over two half-days. She noted that the meeting took place at an important time for the CBC and that the agenda provided an opportunity for strategic discussion, reflecting both on current work and on the CBC's future direction.

The agenda was approved by the Steering Committee.

2. New members and changes in workstream leadership

Ms Maluleke welcomed SAI Somalia as a new CBC member. SAI Somalia has joined both the Peer Review Subcommittee and the Workstream for Auditing in Complex and Challenging Contexts.

SAI Norway was welcomed as the new chair of the IntoSAINT workstream following the resignation of SAI Mexico. This change in leadership was approved by the steering committee through a written procedure and subsequently approved by the INTOSAI Governing Board. As a result, SAI Norway now also joins the CBC steering committee.

The Steering Committee took note of these membership and leadership changes.

3. Update on pre-approved documents

Vice Chair Ms Christina Gellerbrandt Hagberg brought attention to the documents circulated for pre-approval, i.e. the CBC Budget 2026-2027 and the progress reports from the CBC working bodies. The workstream leaders were thanked for their hard work and congratulated on the progress made. The progress report from IntoSAINT was missing due to the recent change in chairmanship, but SAI Norway presented the vision for IntoSAINT going forward in a separate agenda point.

The SAIs of India, the United Kingdom and Peru had given their approval of the circulated documents and were thanked. No objections or questions had been received from other members.

The Steering Committee took note of the pre-approved documents.

4. Strategic issues for Steering Committee consideration relating to CBC workstreams

The workstreams had all been asked to lift strategic issues requiring additional attention to the steering committee, for general input or seeking strategic direction, or approvals by the steering committee.

- SAI Norway (Ms Jorild Skrefsrud) shared their new vision for IntoSAINT with the Steering Committee and also presented the updated IntoSAINT handbook.

The Steering Committee took note of the new vision for IntoSAINT presented by the new leadership and approved the updated IntoSAINT Handbook.

- The Peer Review Subcommittee chair, SAI Slovakia (Ms Eva Rybárová and Ms Ivana Gájová Kopecká) presented a revised Terms of Reference and a revised Workplan for approval and asked for steering committee support in taking on a revision of INTOSAI's Peer review guide, GUID 1900.

The Steering Committee approved the Peer Review Subcommittee's revised Terms of Reference and revised workplan and supported the proposed revision of GUID 1900.

5. Progress updates

The Chair Ms Maluleke proceeded with three updates, relating to:

The Goal 2 Operational Plan

Ms Johanna Gårdmark (SAI Sweden) presented the update on the Goal 2 Operational Plan. She concluded that the system shows high thematic convergence but operational fragmentation: organisations are aligned in *what* they do, but less so in *how they do it together*. There are strong foundations for collaboration, especially where shared tools or platforms already exist, such as PMF, peer support and quality management.

The key point was that the Operational Plan is a collective responsibility. **Goal 2 contributors are:**

- CBC
- INTOSAI Regions
- IDI
- IDC
- P2P providers

All contributors need to work together, both to address the issues and to ensure that reporting reflects an acceptable level of quality and consistency. This requires a commitment from the Steering Committee to work with the Secretariat to strengthen both the Operational Plan and reporting going forward. All Goal 2 contributors will be asked to help "fill the gaps" in the lead-up to the INTOSAI-Regions Collaboration Platform in September and the INTOSAI Governing Board

meeting in November, with the aim of improving the analysis, particularly through increased focus on outcomes rather than planned activities in the reporting.

The Steering Committee took note of the report and accepted the commitment to contribute to Goal 2 reporting.

SAI PMF and SAI PMF Independent Advisory Group

Mr Brighton Nyanga (IDI) presented the progress in the SAI PMF implementation following the approval of the revised SAI PMF criteria last year. Significant work has been undertaken by IDI, the CBC Secretariat, SAIs, regional organisations, and development partners to strengthen and update the framework. Since then, considerable progress has been made in advancing implementation activities.

Mr Guillaume Brulé (SAI France), chair of the SAI PMF Independent Advisory Group, also shared their perspectives. The Chair encouraged the Steering Committee members and regions to continue promoting the use of SAI PMF across the INTOSAI community.

The Steering Committee took note of the reports on SAI PMF progress.

CBC efforts to support SAIs in Small Island Developing States and in Complex and Challenging Contexts (SIDS-CCC)

Ms Meisie Nkau (AFROSAI-E) gave an update on the ongoing efforts to support SAIs operating in Small Island Developing States (SIDS) and in Complex and Challenging Contexts (CCC), following the findings and recommendations from the 2024 SIDS-CCC research report. This remains an important area of work for the CBC and the wider INTOSAI community. The update highlighted the importance of collaboration and strong regional cooperation in responding to the realities and needs of SAIs operating in these contexts. The Chair commended the participating regions for their collaborative approach to these challenges.

The Steering Committee took note of the progress report.

6. External CBC evaluation

Ms Maluleke emphasised the importance of periodically subjecting ourselves to independent reflection and evaluation, as institutions committed to accountability, transparency and good governance . Such exercises are not merely compliance exercises — they are opportunities for learning, renewal and continuous improvement. The external evaluation of the CBC was carried out by Cowater International, Sweden, between October 2025 and April 2026, and covers the period from 2014 to 2025. The evaluation applied the OECD/DAC evaluation criteria of relevance, effectiveness and efficiency in assessing the work and contribution of the CBC over the past decade.

The purpose of the session on the agenda was to engage the Steering Committee on the recommendations arising from the evaluation and to reflect collectively on the way forward for strengthening the CBC's contribution to the INTOSAI community in the years ahead.

The Chair also pointed out a typographical error in the report, where it wrongly states that IDI has a budget of EUR 130 million. The amount is correct, but the currency is wrong – it should be Norwegian Crowns (NOK). This does not affect the conclusions or recommendations in the report, but the information should still be correct and will be corrected.

Ms Gardmark presented an overview of the evaluation report and the management response to the recommendations in the report.

The Steering Committee took note of the evaluation report and the management response.

7. Continuation of agenda point 6: External CBC evaluation

The recommendations of the evaluation report were discussed in-depth in group discussions which provided valuable input from the steering committee members on the way forward for CBC.

The Chair thanked all colleagues for the rich discussions and valuable insights shared. As reflected in the management response, some of the broader considerations will require further discussion and refinement over time and will be taken forward through the appropriate CBC and INTOSAI processes. The CBC Secretariat will consolidate the feedback and guidance provided by the steering committee and use it to refine the management response and implementation approach.

8. Update on CBC communication initiatives

Ms Camilla Lindståhl (SAI Sweden) presented the new logos developed for the CBC workstreams and gave the steering committee a brief update on communication efforts made to also involve social media going ahead. Steering committee members were encouraged to actively contribute to CBC communications efforts, by contributing articles, updates and blogs, and by sharing CBC news in their networks.

The Steering Committee took note of the communication efforts and the new logos for CBC workstreams.

9. Any other business

No other business was at hand.

10. Evaluation of the meeting

Overall feedback was positive, with several respondents noting that the meeting was well organized. Participants also recommended more time for strategic and interactive discussions, earlier distribution

of materials, stronger facilitation, improved meeting logistics (time zones, invitations, and breaks), and less reliance on presentations.

11. Date and purpose of next meeting

As part of the efforts to strengthen the strategic engagement of the CBC Steering Committee, it was proposed that the steering committee meets twice a year, with (at least) one of those meetings taking place online.

The second meeting of 2026 will be held in the end of November or early December. The primary purpose of this meeting would be to revisit some of the issues discussed at the June meeting, review progress made, and, where appropriate, seek the Steering Committee's guidance and decisions on the strategic choices and next steps emerging from the evaluation process.

Please note that the date of 11 December, which was proposed during the steering committee meeting, will be changed and the CBC secretariat will come back with a new date and time.

12. Closing remarks

The Chair and Vice Chair thanked everybody for their active participation, thoughtful contributions and continued commitment to the work of the CBC.

Before the next online Steering Committee meeting in November or early December, many will meet at the 2026 INTOSAI-Regions Coordination Platform (IRCP), which will take place in Washington, D.C., during the third week of September.