

STRATEGIC PLAN  
**2023-2028**



**INTERNATIONAL ORGANIZATION  
OF SUPREME AUDIT INSTITUTIONS**



*“Mutual Experience Benefits All”*

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This is the strategic plan of the International Organization of Supreme Audit Institutions (INTOSAI). It presents the organization's mission, vision, values, organizational priorities, and strategic goals for the period from 2023 to 2028.

INTOSAI is a global body that brings together and supports its diverse membership of public sector audit institutions under the motto of "mutual experience benefits all!"

INTOSAI and its members operate in increasingly dynamic, interconnected, and complex environments. They are required to be professional, independent, inclusive, and resilient in order to deliver value and benefits to their governments and citizens.

**INTOSAI will focus on the following five key priorities and integrate them into its operations:**

1. advocate for and support SAI independence;
2. contribute to the achievement of the 2030 Agenda for Sustainable Development;
3. support the development of resilience in SAIs;
4. promote and support equality and inclusiveness within the INTOSAI community; and
5. enhance strategic partnerships.

**INTOSAI will continue to deliver results related to its four key strategic goals that focus on:**

1. professional standards for the public sector audit profession;
2. capacity development of SAIs;
3. knowledge sharing and services for SAIs; and
4. good governance of INTOSAI.

In implementing this plan, INTOSAI will continue to explore and implement best practices to enhance the economy and efficiency of its operations, provide sound stewardship of the financial and human resources at its disposal, and minimize the environmental impact of its operations.

Plans detailing how this strategy will be implemented are available on the INTOSAI website: [www.intosai.org](http://www.intosai.org). INTOSAI will review, monitor progress, and, if necessary, update these plans each year in response to any developments, in order to achieve our priorities and strategic goals.



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## MISSION

INTOSAI's mission is to support its members in contributing effectively to the accountability of the public sector, promoting public transparency and good governance, and fostering the economy, effectiveness and efficiency of government programs for the benefit of all.

## VISION

INTOSAI continues to evolve as a leading international institution enabling its members as they seek to achieve their full potential in their efforts to enhance public sector accountability, thereby strengthening governance and ultimately improving the lives of citizens.

## VALUES

INTOSAI adheres to the values of accountability, professionalism, collaboration, and equality.

### **“What is a Supreme Audit Institution (SAI)?”**

A SAI is a public body of a state or supranational organization which exercises the highest public sector auditing function of the state or supranational organization. SAIs exercise their public sector audit functions in an independent, objective manner. SAIs' audit and jurisdictional responsibilities vary based on their specific mandates and the legal frameworks in which they operate.

## WHO WE ARE

INTOSAI is an independent, autonomous, professional, and nonpolitical organization comprised of the Supreme Audit Institutions (SAIs) of a state or supranational organization, and international professional organizations. In 2022, we have 196 full members, 5 associate members, and 2 affiliate members.

INTOSAI maintains constructive partnerships with relevant bodies, such as the United Nations and its specialized agencies, international organizations, a community of donors, and global anti-corruption bodies.

## WHAT WE DO

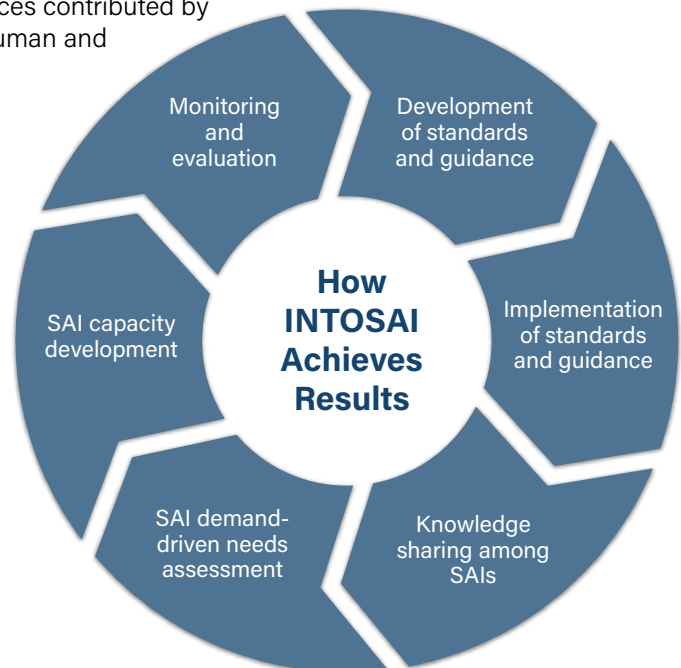
INTOSAI's work focuses on the development, dissemination, and maintenance of professional pronouncements (principles, standards and guidance) for the public sector audit profession as well as fostering SAIs' capacity development and knowledge sharing.

INTOSAI provides mutual support to SAIs; fosters the exchange of ideas, knowledge, and experiences; acts as a recognized global public voice of SAIs within the international community; sets standards for public sector auditing; promotes good national governance; and supports SAI capacity development, cooperation and continuous performance improvement.

## HOW WE ACHIEVE AND MEASURE RESULTS

INTOSAI addresses its objectives by providing or facilitating mutual support, knowledge exchange, development of public sector auditing standards and guidance, developing and sharing related resources, SAI capacity development, and global engagement with strategic partners that support INTOSAI's mission. Strategies for achieving INTOSAI's goals and objectives, as well as performance measures, are monitored and reviewed at least annually in separate operational plans. Additionally, INTOSAI reports publicly every three years on progress made in achieving its priorities and goals.

INTOSAI accomplishes its work with financial resources contributed by members and donors, and in-kind contributions of human and other resources from its members and partners.



# INTOSAI Mission

Support SAIs in contributing effectively to public sector accountability, promoting good governance, and fostering the economy, effectiveness and efficiency of government programs



## Benefits to SAI



**High-quality SAI Work**  
Independent, relevant, evidence-based audits and other products



**Mutual Support**  
An effective forum for sharing knowledge and developing auditing standards and guidance



**Capacity & Resilience**  
SAIs better able to adapt to change and respond to emergencies



**Independent SAIs**  
SAIs with legal mandates and protection from interference by executive bodies



**Equality & Inclusion**  
Equal opportunities within INTOSAI and inclusive policies, practices and audits within SAIs



**Global Voice**  
A respected global voice representing SAIs on public audit and increased dialogue with strategic partners



**Sustainable Development Goals**  
Coordinated efforts to support the achievement of the UN's 2030 Agenda for Sustainable Development



**Good Governance**  
Effective management of INTOSAI activities and resources to maximize INTOSAI value for the benefit of SAIs

## Benefits to Society

- Greater public confidence and trust in governments and the role of SAIs
- Value-for-money on delivery of public services
- Government programs and services that enhance equality and inclusion
- Improved transparency, accountability, and integrity of governments and public entities
- Less fraud and corruption in the public sector
- Healthier economies, greater financial stability
- Empowered citizens with timely access to accountability information
- Better management of public resources and environmental assets



## PRIORITY 1: Advocate for and support SAI independence

**INTOSAI advocates for and supports the independence of all Supreme Audit Institutions.** INTOSAI, through its working bodies and Regional Organizations, promotes and supports its member SAIs' efforts in mitigating threats to, or further reinforcing their independence, thereby enabling them to carry out their public sector audit functions in the most objective and effective way.

Independence is critical for SAIs to deliver on their mandates, and thereby contribute effectively to accountability, promote transparency in the public sector, and maximize their impact. It is essential that SAIs are independent of the entities they audit and protected against undue outside influence. Among other factors, this includes having legal mandates and authorities, protections from financial and administrative interference by the executive bodies, and transparency in reporting audit findings. The World Bank and the INTOSAI Development Initiative have identified continued and increasing challenges for certain SAI's independence.

## PRIORITY 2: Contribute to the Achievement of the 2030 Agenda for Sustainable Development

**INTOSAI contributes to the achievement of the 2030 Agenda for Sustainable Development.** INTOSAI, through its working bodies and Regional Organizations, supports its member SAIs' efforts to play a key role in promoting and supporting high quality, relevant audits of national initiatives to support the achievement of the 2030 United Nations (UN) Agenda for Sustainable Development.

SAIs have an important role in auditing the implementation of the 2030 Agenda through national development plans in their respective countries. Through audits, SAIs provide transparency in reporting progress and insight into what could be improved. INTOSAI encourages its member SAIs to contribute to audits of the UN Sustainable Development Goals within the context of each nation's specific sustainable development efforts and SAIs' individual mandates. At the same time, INTOSAI is committed to carrying out its own internal and external operations and activities in a sustainable manner.

## PRIORITY 3: Support the Development of SAI Resilience

**INTOSAI supports the development of resilience in SAIs.** INTOSAI, through its working bodies and Regional Organizations, supports its member SAIs' efforts to develop their capacity and capabilities to adapt to change, respond to emergencies, build on opportunities, enhance risk management practices, enhance governance, and ensure continuity of their operations.

Along with the rest of society, SAIs' operations are affected by uncertain or unforeseen conditions such as political instability, health emergencies, economic and fiscal crises, natural and human-made disasters, and the global climate crisis. In addition, rapid changes in science and technology are increasingly available and used by governments and individuals. These rapidly evolving circumstances provide opportunities and challenges for SAIs in serving their governments and citizens.



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## PRIORITY 4: Promote and Support Equality and Inclusiveness

**INTOSAI promotes and supports equality and inclusiveness within its own operations, in the way its member SAIs manage themselves, and through SAIs' knowledge sharing about their own audits on these topics.** INTOSAI, through its working bodies and Regional Organizations, seeks to reflect the diversity of its members and supports its member SAIs' efforts in providing equal opportunities to participate in, contribute to and benefit from INTOSAI initiatives; equal opportunities for SAI staff; and effective audit of government efforts to address equality and inclusiveness.

While fully recognizing the different contexts in which SAIs operate, INTOSAI supports SAIs in applying responsive and inclusive policies, practices, and audits.

## PRIORITY 5: Enhance Strategic Partnerships

**INTOSAI enhances strategic partnerships to help achieve its objectives.** INTOSAI, through its working bodies and Regional Organizations, develops partnerships with other international institutions when this could be of mutual benefit for INTOSAI and its member SAIs. As a professional network of SAIs, INTOSAI is the global voice of public sector audit within the international community. INTOSAI's members and partners recognize the interest of active engagement with relevant actors to raise awareness of the importance and impact of public sector audit and to promote the value of SAIs for society.

INTOSAI has a history of fostering strategic partnerships with international organizations—such as the United Nations and its subsidiary bodies, civil society organizations, professional bodies, non-state actors, and the Donor Community—to help achieve its strategic objectives. Moving forward, INTOSAI can actively contribute to global- and regional-level dialogues on government accountability and transparency, strengthening its reach as a global voice for SAIs.





The four strategic goals and related strategic objectives listed below guide INTOSAI and its member SAIs in contributing to effective public sector audit, government accountability and transparency. Goals 1-3 focus on supporting INTOSAI members by enhancing professional standards, developing capacity, and facilitating knowledge sharing among members and their stakeholders across the public sector. Goal 4 aims to align INTOSAI's operations with these goals.

All INTOSAI entities collectively share responsibility to collaborate effectively to implement shared goals and organizational priorities to achieve the intended results.



## GOAL 1: Develop, Maintain and Advocate for Professional Standards for SAIs

INTOSAI will support the effective functioning of SAIs in the public interest by providing, maintaining, and advocating for internationally recognized professional principles, standards and guidance that promote the quality, excellence, credibility, independence, and relevance of public sector audits.

### Strategic Objectives

- 1.1 Continue developing the INTOSAI Framework of Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials.
- 1.2 Assure the consistency, professionalism, quality and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback.
- 1.3 Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users.
- 1.4 Advocate for, support and monitor the implementation of the IFPP by SAIs, in order to gain feedback on its relevance and use, and to identify opportunities for improvement.



## GOAL 2: Support SAIs in Developing Their Capacity

INTOSAI will support SAIs in developing their capacity to maximize the value and benefit they bring to society by promoting the development of their professional capacities and capabilities. With an ambition to "leave no one behind," Goal 2 informs INTOSAI decision-making on sustainable SAI capacity development in support of all INTOSAI members.

### Strategic Objectives

- 2.1 Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs.
- 2.2 Strategically partner, inside and outside INTOSAI, in support of SAI professionalism, auditor professionalization, and SAIs' ability to sustainably meet future challenges.
- 2.3 Share capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities.



## GOAL 3: Encourage Collaboration among SAIs through Knowledge Sharing

INTOSAI will encourage SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing and knowledge services.

### Strategic Objectives

- 3.1 Develop and maintain expertise in specific subject matter areas of public sector auditing and work with other INTOSAI entities to develop and share content for the INTOSAI Framework for Professional Pronouncements and other INTOSAI products.
- 3.2 Facilitate wide exchange of knowledge and experience through Working Groups and Task Forces as well as effective communication among INTOSAI members with greater emphasis on digital approaches.
- 3.3 Facilitate continuous improvement of SAIs through knowledge sharing activities such as best practice studies, seminars, webinars, research on issues of interest and concern, and establishing global knowledge centers.



## Goal 4: Maximize INTOSAI Value

INTOSAI will promote economical, efficient, effective, relevant, and innovative working practices, timely decision making, and agile governance practices.

### Strategic Objectives

- 4.1 Monitor the implementation of the INTOSAI Strategic Plan, including INTOSAI's performance management.
- 4.2 Manage and oversee INTOSAI's resources to carry out the tasks outlined in the Strategic Plan.
- 4.3 Sustain and further develop the efforts of the INTOSAI-Donor Cooperation.
- 4.4 Ensure INTOSAI's organizational structure, outreach, communications, coordination, decision-making processes, and public-facing INTOSAI initiatives operate to the benefit of SAIs and INTOSAI.
- 4.5 Support INTOSAI in responding to the SAI community's needs while ensuring alignment of INTOSAI efforts across INTOSAI's strategic goals and Regional Organizations.
- 4.6 Promote equality and inclusiveness in INTOSAI operations.



## ORGANIZATION AND FUNCTION

### International Congress of Supreme Audit Institutions (INCOSAI)

The INTOSAI Congress is the supreme organ of the organization. It meets every three years and consists of all INTOSAI members. The most essential decisions on fundamental INTOSAI matters, such as possible amendments to the Statutes, the Strategic Plan or the triennial budget, are made at INCOSAI. Furthermore, the Congress offers the opportunity for all INTOSAI members to share experiences, discuss topical issues, and share recommendations aimed at improving government accountability worldwide.

### Governing Board

The Governing Board meets annually to provide strategic leadership, stewardship, and continuity during and between Congresses. The Governing Board accepts and, as appropriate, acts on the annual strategic review and other reports from INTOSAI entities including the Goal Committees, the General Secretariat, INTOSAI Development Initiative, the INTOSAI Journal of Government Auditing, and the Regional Organizations.

The Governing Board has 22 members, representing the bodies and Regional Organizations of INTOSAI. The Chairman of the Board is the head of the SAI that hosted the last Congress.

### General Secretariat

Located in Vienna at the Austrian Court of Audit, the General Secretariat provides strategic and central administrative support to INTOSAI. By virtue of their office, the President of the Austrian Court of Audit is the Secretary General of INTOSAI.

As the organization's permanent body, the General Secretariat stands for continuity and coherence. The General Secretariat manages INTOSAI's finances, monitors compliance with its handbooks and regulations, maintains and continuously updates the member database, and hosts the INTOSAI website [www.intosai.org](http://www.intosai.org). The General Secretariat facilitates communication among INTOSAI's members and is the contact point for the United Nations (UN) and other external stakeholders.

### Goal Committees

INTOSAI's four goal committees focus respectively on professional standards, capacity development, knowledge sharing, and governance. The goal committees lead INTOSAI's efforts under their respective goals and thereby assist the Governing Board in implementing INTOSAI's goals and objectives. Approximately 25 subsidiary bodies contribute to the overall work of these committees.

INTOSAI's technical work occurs in the committees, subcommittees, working groups, task forces, and communities of practice that are established to advance the profession. This is done by developing and issuing professional standards, audit guidance, and other practical reference materials, by sharing good practices in different formats, by organizing and engaging in professional dialogue and by encouraging an exchange of views and experiences to encourage innovation and development.

The Professional Standards Committee (PSC) leads the efforts to provide relevant and clear international standards and guidance for public sector auditing.

The Capacity Building Committee (CBC) is the INTOSAI advocate and custodian for SAI capacity development.

The Knowledge Sharing and Knowledge Services Committee (KSC) encourages SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing and knowledge services.

The Policy, Finance, and Administration Committee (PFAC) strives to maximize the value of INTOSAI both to its member SAIs and as an international organization.

### Forum for INTOSAI Professional Pronouncements (FIPP)

FIPP is a forum of technical experts appointed by the Governing Board to address public sector auditing standard-setting issues. Operating in cooperation with the PSC, CBC, and KSC, the FIPP has the general responsibilities for the content and quality of the professional pronouncements issued by INTOSAI. FIPP strengthens INTOSAI as an international standard setter and contributes to development of appropriate standards for public sector auditing.



## **Supervisory Committee on Emerging Issues**

INTOSAI's Supervisory Committee on Emerging Issues reports to the Governing Board and provides insights and suggestions on emerging issues including enterprise risks.

## **Regional Organizations**

INTOSAI closely cooperates with seven Regional Organizations which promote INTOSAI by serving their members' needs through regional initiatives. These Regional Organizations are autonomous but important partners for INTOSAI by sharing their experiences and information. They are the African Organization of Supreme Audit Institutions (AFROSAI); the Arab Organization of Supreme Audit Institutions (ARABOSAI); the Asian Organization of Supreme Audit Institutions (ASOSAI); the Caribbean Organization of Supreme Audit Institutions (CAROSAI); the European Organization of Supreme Audit Institutions (EUROSAI); the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS); and the Pacific Association of Supreme Audit Institutions (PASAI).

## **INTOSAI Development Initiative (IDI)**

The IDI is an INTOSAI body that supports SAIs, mainly in developing countries, to sustainably enhance their performance and capacities. It envisions effective, accountable and inclusive SAIs which contribute to value and benefits for all.

IDI works in cooperation with the INTOSAI Regional Organizations, INTOSAI Committees, Working Groups, other INTOSAI leaders, SAIs, and development partners and other stakeholders to meet existing and emerging capacity development needs. IDI also supports the INTOSAI-Donor Cooperation through its Global Foundations Unit and hosts the SAI Performance Measurement Framework support function. IDI is organized as a separate legal entity in Norway and is hosted by the Office of the Auditor General of Norway.

## **INTOSAI-Donor Cooperation**

The INTOSAI-Donor Cooperation was established in 2009 through the signing of a Memorandum of Understanding (MOU) between the INTOSAI and donor communities recognizing their shared goals of ensuring accountability, transparency, good governance and sound use of public funds in partner countries. The INTOSAI-Donor Cooperation is a strategic global partnership between INTOSAI and 23 development partners.

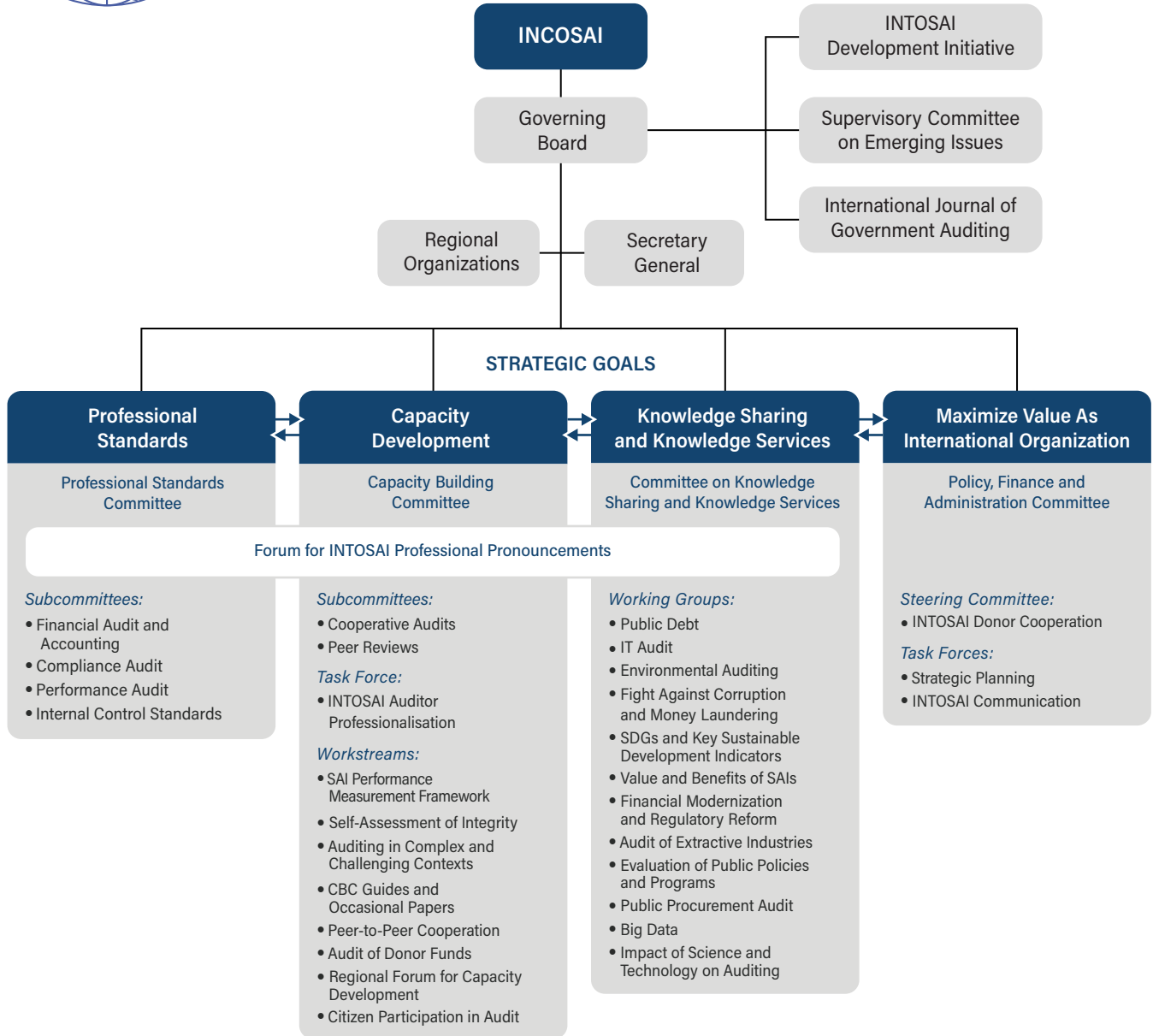
## **International Journal of Government Auditing**

The International Journal of Government Auditing is INTOSAI's primary communication tool, dedicated to the advancement of government auditing procedures and techniques. It is published by the SAI of the United States, the Government Accountability Office (GAO).



# INTOSAI

## Organization Chart



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INTERNATIONAL ORGANIZATION  
OF SUPREME AUDIT INSTITUTIONS