**INTOSAI Strategic Plan 2023 – 2028**

 *“Mutual Experience Benefits All”*

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# INTRODUCTION

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 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 its 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. INTOSAI will review, monitor progress, and, if necessary, update these plans each year in response to any developments, in order achieve our priorities and strategic goals.

# MISSION

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

# VISION

INTOSAI supports 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.

# WHO WE ARE

INTOSAI is a voluntary, autonomous, professional, and nonpolitical organization comprised of the Supreme Audit Institutions (SAIs) of national governments or supranational organizations, and international professional organizations. In 2022, we have 196 full members and 7 associate and 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 is a Supreme Audit Institution (SAI)?”**

SAIs exercise the highest public auditing function in an independent, objective manner. SAIs’ audit and jurisdictional responsibilities vary based on their specific mandates and the legal frameworks in which they operate.

# WHAT WE DO

INTOSAI’s work focuses on development and maintenance of professional standards and guidance for the public audit profession as well as fostering SAIs’ capacity development and knowledge sharing.

# 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. 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.

# ORGANIZATIONAL PRIORITIES

## 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, supports its member SAIs’ efforts in mitigating threats to, or further reinforcing, their independence, thereby enabling them to carry out their responsibilities in the most objective and effective way and so maximizing their impact.

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’s 2021 SAI Independence Index and the INTOSAI Development Initiative’s 2020 Global SAI Stocktaking Report identified continued and increasing challenges for SAI 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. 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.

## 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, 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 citizens. These rapidly evolving circumstances provide opportunities and challenges for SAIs in serving their governments and citizens.

## 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 in the SAIs’ choice of audit topics.** INTOSAI, through its working bodies and Regional Organizations, 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 its 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 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 audit and to promote the value of SAIs for society.

INTOSAI has a history of fostering strategic partnerships with international organizations—such as civil society organizations, professional bodies, non-state actors, and the INTOSAI 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.

# INTOSAI Strategic GoaLs

The four strategic goals and related strategic objectives listed below guide INTOSAI and its member SAIs in contributing to effective public 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. 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: Professional Standards

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 audits.

**Strategic Objectives**

* 1. Continue developing the INTOSAI Framework for Professional Pronouncements (IFPP) as principles-based, and ensure a dynamic and flexible provision of guidance and other supporting materials.
	2. Assure the quality and relevance of the IFPP, and regularly update the IFPP technical content in response to developments in the audit profession and user feedback.
	3. Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users.
	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: Capacity Development

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 SAI capacity development in support of all INTOSAI members*.*

**Strategic objectives**

* 1. Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs.
	2. Strategically partner, inside and outside INTOSAI, in support of SAI professionalism, auditor professionalization, and SAIs’ ability to meet future challenges.
	3. Share capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities.

## Goal 3: Knowledge Sharing

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

**Strategic Objectives**

* 1. Develop and maintain expertise in public sector auditing and work with other INTOSAI entities to develop content for the INTOSAI Framework for Professional Pronouncements and other INTOSAI products.
	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. Facilitate continuous improvement of SAIs through knowledge sharing activities such as best practice studies, seminars, webinars, research on issues of common interest and concern, and establishing 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**

* 1. Monitor the implementation of the INTOSAI Strategic Plan, including INTOSAI’s performance management.
	2. Manage and oversee INTOSAI’s resources to carry out the tasks outlined in the Strategic Plan.
	3. Sustain and further develop the efforts of the INTOSAI-Donor Cooperation.
	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.
	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.
	6. Promote equality and inclusiveness in INTOSAI operations.

# Appendix I: INTOSAI and its Organization

## Organization and Function

The INTOSAI Congress is the supreme organ of the organization. It meets every three years and consists of all INTOSAI members. The Governing Board provides strategic leadership, stewardship and continuity between Congresses. The Governing Board has 22 members, representing the bodies and Regional Organizations of INTOSAI. The Congress and Governing Board are led by a Chair, a position that rotates every three years.

INTOSAI has a permanent General Secretariat in Vienna, Austria that provides strategic and central administrative support to INTOSAI.

INTOSAI’s four goal committees focus respectively on 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 priorities and goals are further supported by the Forum for INTOSAI Professional Pronouncements, the INTOSAI Development Initiative, the INTOSAI Journal, the Supervisory Committee on Emerging Issues and seven regional organizations.

## Organizational Chart

**Note: An interactive, high-level organizational chart will be developed to visually display key INTOSAI bodies. The chart will be hyperlinked to each INTOSAI body’s website.**