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The editors invite submissions of articles, special reports, and news items, which should be sent to the editorial offices at:

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Given the Journal's use as a teaching tool, articles most likely to be accepted are those that deal with pragmatic aspects of public sector auditing. These include case studies, ideas on new audit methodologies, or details on audit training programs. Articles that deal primarily with theory would not be appropriate. Submission guidelines are located at <https://intosaijournal.org/submit-an-article/>.

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Source: INTOSAI Journal

Dedication to XXV INCOSAI

Author: Jessica Du, Editor and Vice President, International Journal of Government Auditing

This issue of the Journal is dedicated to the XXV International Congress of Supreme Audit Institutions (INCOSAI), held in Sharm El-Sheikh on October 27- 31, 2025.

Since the beginning of the International Organization of Supreme Audit Institutions (INTOSAI), gathering 34 Supreme Audit Institutions (SAIs) inaugural INCOSAI in Cuba in 1953, INTOSAI has continued evolve to meet today's challenges of public audit, while also helping to shape the global accountability community of the future. INTOSAI has grown into an organization with 195 full members, 5 associate members, and 2 affiliate members. Over the years, INTOSAI has made a strategic shift to support SAIs in promoting and implementing professionalization, capacity development, knowledge sharing, sustainable development, and foresight.



Source: INTOSAI Journal

The INTOSAI community's experiences over the last three years are reflected in the two INCOSAI themes, as SAIs have convened to reflect on past experiences to look forward into the future. The INCOSAI Theme I discussion of "The Role of SAIs in Auditing Central Banks and Government Activities during Financial and Economic Crises" delved into how SAIs serve a vital role in helping to ensure that central banks and governments are prepared for and respond to financial and economic crises transparently and effectively. Reflecting upon past experiences in financial crises, including the COVID-19 recession can help bolster SAIs' capacities to be able to react and support good governance during the greatest times of need. The INCOSAI Theme II discussion of "The Use of Artificial Intelligence (AI) Techniques in Auditing" examined how SAIs can leverage AI and technological advancements for audits, create greater efficiencies and improve SAI performance, while recognizing the critical role of the human element in auditing.

During INCOSAI XXV, the community truly reflected INTOSAI’s motto, “Mutual Experience Benefits All,” as SAI leaders eagerly exchanged insights, forged new partnerships, and reinforced existing relationships. Through a comprehensive sharing of ideas, lessons learned, and forward-looking perspectives, INTOSAI and its member SAIs have strengthened their collective capacity to oversee government activities effectively and promote transparency and good governance. This collaborative spirit underscores the enduring value of cooperation in advancing accountability worldwide.



Source: INTOSAI Journal

We appreciate SAI Egypt for hosting an engaging, thought-provoking, and energizing event and are grateful to all INCOSAI XXV participants for participating in this INTOSAI milestone.

View our full INCOSAI XXV photo album [here](https://photos.app.goo.gl/pFrPtPSQLq9FMAAz6): <https://photos.app.goo.gl/pFrPtPSQLq9FMAAz6>



Counsellor Mohamed El-Faisal Youssef, President of the Accountability State Authority of Egypt. Source: ASA Egypt

The XXV INCOSAI: A Renewed Audit Vision for a Rapidly Transforming World

Author: Counsellor Mohamed El-Faisal Youssef, President of the Accountability State Authority of Egypt, Chair of INTOSAI.

Within the context of the long-standing journey of the International Organization of Supreme Audit Institutions (INTOSAI), and its role as a unifying international framework that entrenches the professional values of independence and integrity, the convening of the XXV INCOSAI represented a qualitative milestone in the evolution of global public sector auditing. It reaffirmed the ability of Supreme Audit Institutions (SAIs) to keep pace with the accelerating transformations occurring worldwide, particularly in the financial and economic spheres.

The Arab Republic of Egypt, represented by the Accountability State Authority (ASA)—Egypt’s Supreme Audit Institution— was honored to host this prominent international event in Sharm El-Sheikh during October 27-31, 2025, under the gracious patronage of His Excellency President Abdel Fattah El-Sisi, President of the Arab Republic of Egypt. This reflects the Egyptian State’s recognition of the importance of the auditing function as a fundamental pillar for enhancing good governance, consolidating the principles of transparency and accountability and safeguarding public funds.

Prior to the Congress, the INTOSAI Governing Board convened on the 27th and 28th of October 2025. During this Meeting, the Governing Board member SAIs discussed the reports of the INTOSAI Chair, of the Vice-Chair, the General Secretariat, the Goal Chairs, as well as key related organs, foremost among them the International Journal of Government Auditing (IJGA) and the INTOSAI Development Initiative (IDI), in addition to reviewing reports on the activities of INTOSAI’s Regional Organizations. These discussions reflected the depth of institutional integration within the Organization and the commitment of its members to aligning the strategic vision with priorities of practical implementation and capacity building.

On 29 October 2025, the XXV INTOSAI General Assembly was officially inaugurated in the presence of His Excellency Dr. Mostafa Madbouly, Prime Minister of Egypt, along with a number of high dignitaries, ministers and representatives of the Egyptian Government, conveying a clear message of institutional appreciation for the significance of the event and the growing recognition of the pivotal role played by SAIs in supporting public policy stability and enhancing citizens’ trust in the State’s institutions.

In this regard, the XXV INCOSAI witnessed a broad international participation from within and beyond the INTOSAI community, reflecting the high standing and global weight of the event within the global oversight arena. The total number of participants was about 650 participants, representing nearly 145 Supreme Audit Institutions and organs under the umbrella of INTOSAI, including high-level delegations from international organizations with shared interests in governance, accountability and sustainable development. This embodied the inclusive nature of the Congress and underscored the expanding scope of interaction and integration among the various actors within the international accountability ecosystem.

The Congress addressed two key technical themes that incarnated the core of in-depth discussions among member SAIs. The first technical theme, entitled “The Role of Supreme Audit Institutions in Auditing Central Banks and Government Activities during Financial and Economic Crises” and chaired by the U.S. Government Accountability Office (U.S. GAO), encompassed dimensions related to strengthening oversight frameworks in times of uncertainty and achieving a careful balance between independence, transparency and risk management.

The second technical theme, chaired by the Accountability State Authority of Egypt, addressed “Using Artificial Intelligence Techniques in Auditing” as a strategic pathway for reshaping audit methodologies and transitioning from traditional models to more proactive and efficient approaches.

In addition to the key technical themes, the Congress was distinguished by organizing high-level discussion panels, carefully designed to deepen deliberations on fundamental issues that align with the essence of contemporary public sector auditing. The discussion panels, entitled “Combating Corruption and Money Laundering: Legal, Institutional and International Dimensions,” and “Prospects of Artificial Intelligence in Public Auditing: The Path toward Sustainable Governance”, were conducted within an open and interactive framework that enabled rich, multi-dimensional dialogue among decision-makers, experts and practitioners. They facilitated the exchange of national and international experiences, the presentation of pioneering experiences and best practices, and the exploration of avenues for multilateral cooperation, thereby supporting the development of a collective oversight vision better equipped to foresee and address future challenges effectively.

In this context, and in light of the paramount importance of anti-corruption issues on the international audit agenda, I personally chaired the discussion panel on “Combating Corruption and Money Laundering: Legal, Institutional, and International Dimensions” in my capacity as President of the Accountability State Authority and Chair of INTOSAI, underscoring the centrality of this issue and reflected an awareness of the interrelated dimensions and complexity of its challenges.

The discussions focused on the need for integration between legal and institutional frameworks, strengthening the preventive and oversight roles of SAs in addressing illicit financial flows, in addition to highlighting the importance of international cooperation and information exchange, as well as emphasizing the growing role of the media as an active partner in solidifying the values of integrity and transparency alongside raising societal awareness of the risks of corruption.

The second discussion panel, entitled “Prospects of Artificial Intelligence in Public Auditing: The Path toward Sustainable Governance”, provided an advanced intellectual platform to examine the profound transformations taking place in the public sector amid the digital revolution. The session addressed issues of institutional transformation, sustainable governance and digital capacity building, in addition to presenting innovative models for knowledge exchange without data sharing and discussing the practical and ethical challenges associated with applying artificial intelligence technologies in audit work. Discussions also emphasized the fundamental role of information transparency in combating misinformation and strengthening citizens’ trust in public institutions, thereby reinforcing the position of SAs as key actors in leading the transition toward intelligent auditing.

During the Congress' closing session, the MAAT Initiative was introduced. This is an Egyptian initiative launched by the Accountability State Authority, stemming from a firm conviction in the importance of leveraging artificial intelligence technologies to develop audit work and enhance the use of modern technology within a pronounced governance and ethical framework. The initiative was presented to the General Assembly, which took note of the initiative, paving the way for presenting further technical and implementation details to the upcoming meeting of the Governing Board, reflecting the commitment of INTOSAI to innovating audits for emerging issues of today and the future.

Among the key outcomes of the Congress was the adoption of the Sharm El-Sheikh Declaration by the General Assembly as an official reference document that crowned the Congress' proceedings, encapsulating the results of the XXV INCOSAI, embodying the results of in-depth discussions and institutional consensus. The Declaration summarized the key decisions and deliverables of the Congress, addressing shared visions, achieved accomplishments and strategic recommendations aimed at enhancing the effectiveness of public sector auditing at both the national and international levels. It also established an overarching framework that crystallizes the collective will of INTOSAI members and defines their strategic objectives in addressing emerging challenges, particularly in light of rapid economic and technological transformations, while emphasizing the strengthening of knowledge sharing, intensifying cooperation and maximizing the added value of INTOSAI as a leading global platform for supporting good governance and sustainable development. The XXV INCOSAI was not merely a periodic gathering; rather, it constituted an intellectual and professional platform for renewing the shared commitment to the role of Supreme Audit Institutions as key actors within the global governance system and as a driving force toward achieving sustainable development. From this standpoint, the INTOSAI Chairmanship affirms its commitment to continuing to work with all members, deepening cooperation, and building upon the outcomes of this Congress, in a manner that consolidates INTOSAI's position as a leading Organization capable of guiding global audit thought in a world characterized by complexity and rapid change.

- Counsellor/ Mohamed El-Faisal Youssef, President of the Accountability State Authority of Egypt, Chair of INTOSAI



Theme 1 Panelists. Source: INTOSAI Journal

The Role of Supreme Audit Institutions in Auditing Central Banks and Government Activities During Financial and Economic Crises

Author: Jessica Du, Vice President and Editor of the International Journal of Government Auditing

At the 25th International Congress of Supreme Audit Institutions (INCOSAI), delegates focused on a critical issue facing today's public institutions: understanding the role Supreme Audit Institutions (SAIs) should play in auditing central banks and government activities during financial and economic crises.

A Timely and Sensitive Theme

Introducing the Congress's first technical theme, INTOSAI Chair President Mohamed El-Faisal Youssef of Egypt's Accountability State Authority (ASA) set the tone for the discussion by highlighting the diversity of mandates under which SAIs operate. Across jurisdictions, he noted, some SAIs audit central banks directly, while others are limited by legal or constitutional frameworks designed to protect monetary independence. Yet regardless of these differences, the core responsibility of SAIs remains the same: to adapt during times of crisis, mitigate risks, and strengthen citizens' trust in public institutions. Financial crises, he stressed, do not only disrupt markets — they put systems of governance to the test.



INTOSAI Chair President Mohamed El-Faisal Youssef of Egypt's Accountability State Authority (ASA). Source: INTOSAI Journal



Theme 1 Panelists. Source: INTOSAI Journal

Mapping the Global Landscape

To ground the discussion, Steve Sanford, Managing Director of the U.S. Government Accountability Office (U.S. GAO), highlighted the Theme 1 paper and presented findings from a global survey conducted by the INTOSAI Working Group on Financial and Economic Stability. Roughly one-third of INTOSAI members responded, creating a broad snapshot of current practice.

The survey results offered important insight into the current global landscape. About 70 percent of responding SAIs reported having some authority to audit their central bank, while approximately 30 percent indicated they had none. Even where such authority existed, its scope varied considerably — ranging from comprehensive financial, compliance, and performance audits to more limited or narrowly defined responsibilities.

Across regions, SAIs reported common challenges: limited technical expertise in complex financial instruments, constrained audit authority, difficulty accessing sensitive data, and the delicate task of preserving central bank independence while ensuring accountability. The question, participants agreed, is not whether central banks should be audited — but how to strike a balance that respects autonomy without sacrificing transparency.



Stephen Sanford, Managing Director of Strategic Planning and External Liaison, U.S. GAO. Source: INTOSAI Journal.

Egypt's Experience: Auditing Crisis Response

Egypt's own experience provided a practical case study. During the global financial crisis of 2008 and again during the COVID-19 pandemic, the Central Bank of Egypt deployed monetary policy tools to absorb economic shocks — adjusting interest rates, reserve requirements, and liquidity mechanisms. The government simultaneously introduced protective social programs to cushion citizens from inflation and income loss.

Ali Abdel-Aal, Head of Sector at the ASA, detailed how public expenditures reached 41 billion Egyptian pounds during 2024–2025 in response to ongoing economic pressures. Initiatives ranged from food security programs to subsidies aimed at increasing purchasing power. Discounts of up to 20 percent were offered on selected commodities, provided that a minimum of 25 percent of their components were locally manufactured.



Ali Abdel-Aal, Head of Sector at the ASA. Source: INTOSAI Journal

Other initiatives financed small and medium-sized enterprises, supported the tourism sector, and funded renewable energy and agricultural development projects.

The ASA's role was not to second-guess monetary policy decisions but to evaluate the effectiveness and efficiency of these initiatives. ASA assessed whether funds were reaching intended beneficiaries, whether internal controls were adequate, and whether the initiatives' objectives were achieved.

Audit findings led to recommendations that strengthened internal auditing mechanisms, improved coordination among implementing agencies, and enhanced the efficiency of public resource management. Yet challenges persisted — particularly regarding the complexity of coordinating multiple institutions and the ongoing digital transformation of support databases.

The lesson was clear: in times of crisis, auditing must be flexible, risk-based, and forward-looking. SAIs must identify high-risk activities, guard against corruption and mismanagement, and transform challenges into opportunities for systemic improvement.

The Saudi Perspective: Internal Controls and Independence

From Saudi Arabia, Ms. Lama AlHammadi of the General Court of Audit of Saudi Arabia underscored the importance of strengthening internal controls during financial turbulence.

While the General Court of Audit of Saudi Arabia does not have a mandate to audit Saudi Arabia's central bank directly, it conducted extensive audits of government responses during COVID-19 — examining wage-support programs, tax relief measures, and food-security initiatives. Her remarks reflected a shared understanding: fiscal and monetary actions are “two sides of the same coin.” Even when one side remains outside direct audit authority, the visible side — public expenditure — must be scrutinized with rigor.

Auditors in this field, she argued, require more than traditional accounting skills. They need deep knowledge of microeconomic policy, financial regulation, liquidity management, and crisis-response mechanisms. Analytical capacity and technological fluency are equally essential, particularly as financial systems become more digitized and complex.



Ms. Lama AlHammadi of the General Court of Audit of Saudi Arabia. Source: INTOSAI Journal

The European Union: Complexity at Scale

Mihails Koslovs of the European Court of Auditors (ECA) described how the European Union addressed financial governance reform after the 2008 crisis. In 2012, the EU created the European Banking Union, establishing a Single Supervisory Mechanism, a Single Resolution Mechanism, and a unified rulebook for member states.

These reforms transferred new operational tools and supervisory responsibilities to the EU level, raising expectations for independent oversight. Yet, they also introduced complexity. Audit mandates now span multiple layers — national supervisors, EU institutions, and intergovernmental arrangements.

The ECA has approached this evolving landscape through performance audits and by building mutual trust with auditees. However, he shared that the experience has not been straightforward. Each audit in this domain is unique, politically sensitive, and technically demanding. Confidentiality concerns and information-sharing barriers have required secure technological infrastructure and upgraded systems. Still, the core principle holds: independence and accountability are not opposing forces. Properly structured, they reinforce one another.



Mihails Koslovs of the European Court of Auditors (ECA). Source: INTOSAI Journal.

Building Capacity for a New Era

Throughout the Theme 1 break out language discussions, a consistent message emerged: institutional capacity underpins credibility. The General Court of Audit of Saudi Arabia served as the general rapporteur, and synthesized the language discussions moderated by the General Auditing Commission of Liberia (SAI Liberia) and the State Comptroller's Office of Israel (SAI Israel) [English]; the Audit Bureau of Jordan (SAI Jordan) and the Court of Accounts of Tunisia (SAI Tunisia) [Arabic]; the Office of the Auditor General of Canada (SAI Canada) and the Court of Accounts of Senegal (SAI Senegal) [French]; and the Office of the Comptroller General of the Republic of Panama (SAI Panama) and the Comptroller General of the Republic of Peru (SAI Peru).



Theme 1 Moderators. Source: INTOSAI Journal.

Auditing central banks and financial regulators demands expertise in economics, banking regulation, risk management, and macroeconomic analysis. Participants noted a worrying decline in the number of students entering economics programs in some regions, contributing to a shortage of experienced specialists.

Moreover, crises such as COVID-19 exposed operational challenges. Travel restrictions limited access to auditees. Yet, as INCOSAI participants stressed, ethical standards and evidence requirements cannot be relaxed. Auditors must adapt through alternative procedures, digital tools, and secure data channels — but they cannot compromise on evidence.

International standards such as ISSAI 315 emphasize the need for auditors to understand context thoroughly. Crisis auditing, delegates agreed, requires continuous professional education, multidisciplinary teams, advanced data analytics, and even the strategic use of artificial intelligence to process large datasets and detect risk patterns.

INTOSAI and its regional bodies were identified as vital platforms for knowledge exchange — through workshops, peer reviews, staff exchanges, and parallel audits. This further emphasized the importance of sharing experiences to strengthen collective SAI resilience.

Legal Clarity and Structured Cooperation

A persistent question concerned legal mandates during the Theme 1 discussions. In some jurisdictions, monetary arrangements extend beyond national authority, complicating oversight. Approximately seven in ten SAIs reported some legal authority to audit their central bank; three in ten reported none. Where authority exists, it often excludes monetary policy judgments while permitting review of governance processes, financial reporting, and operational performance.

Participants at the Congress underscored the importance of clear legislative mandates. Ambiguity can lead either to excessive intervention or undue restraint, both of which weaken accountability. Well-defined boundaries, on the other hand, encourage constructive cooperation and reinforce mutual respect between institutions. Oversight should not intrude upon policy independence, but neither should independence become insulation from scrutiny.



Theme 1 Discussion Groups. Source: INTOSAI Journal.

Beyond Financial Auditing: A Broader Vision

As the discussions continued, a more comprehensive vision for SAIs became clearer: The role of SAIs during crises should go beyond conventional financial auditing, extending to long-term assessments of policy effectiveness, macroeconomic analysis, and proactive evaluation of emerging risks.

Auditors must ask not only whether funds were spent legally, but whether interventions protected the most vulnerable, strengthened economic resilience, and justified the public resources deployed.

Crisis oversight should assess coordination among ministries of finance, central banks, and regulators — because crises test systems, not isolated institutions. Real-time auditing and structured follow-up mechanisms can transform findings into tangible reform.



Ms. Yara Alaqeel of the General Court of Audit of Saudi Arabia, General Rapporteur of Theme 1. Source: INTOSAI Journal

A Partnership in Integrity

As the INCOSAI drew this theme to a close, a shared conviction resonated across regions and legal systems: oversight and independence are partners in integrity.

Central banks safeguard price stability and financial confidence. Governments deploy fiscal tools to shield citizens, and SAIs stand at the intersection, ensuring that public resources are managed lawfully, efficiently, and in ways that sustain trust.

Economic and financial crises will continue to test nations. But when audit authority is clear, capacity is strong, and collaboration is genuine, oversight becomes more than a retrospective exercise, but is also a strategic instrument of resilience in challenging times. Audits are not merely an examination of expenditures. They help to ensure trust between citizens and the institutions that serve them, and are an investment in economic and financial resilience during challenging times.



INCOSAI Theme II Panelists. Source: INTOSAI Journal

The Use of Artificial Intelligence Techniques in Auditing

Author: Jessica Du, Vice President and Editor of the International Journal of Government Auditing

During INCOSAI XXV, deliberations focused on the growing role of artificial intelligence (AI) in shaping the future of public sector auditing. Delegates from Supreme Audit Institutions (SAIs) around the world convened to examine the opportunities of a technological development that can have far-reaching implications for accountability, governance, and public trust.

The Technical Theme II topic, “The Use of Artificial Intelligence Techniques in Auditing,” was chaired by Mohamed El-Faisal Youssef, President of the Accountability State Authority of Egypt and INTOSAI Chair. In his opening remarks, he situated the discussion within a framework of continuity and responsibility, underscoring that the integration of AI should be approached not as a departure from established processes, but as a deliberate and carefully governed evolution grounded in professional judgment, ethical standards, and robust institutional oversight.



INCOSAI Theme II Panel. Source: INTOSAI Journal

Assessing the Global Landscape: Encouraging Outlook with Clear Safeguards

SAI Egypt presented the results of a comprehensive global survey conducted within INTOSAI as part of the Theme II paper. More than 60 SAIs contributed their perspectives, revealing a positive outlook toward the adoption of AI in auditing.

An overwhelming 92 percent of respondent SAIs believe AI can enhance audit results. 87 percent see clear advantages for AI to support risk assessments. 90 percent are planning AI integration into their auditing processes. More than half anticipate a reduction in routine tasks by utilizing AI in audits.



INTOSAI Chair President Mohamed El-Faisal Youssef of Egypt's Accountability State Authority (ASA). Source: INTOSAI Journal

Yet, this optimism was not naïve. Survey respondents emphasized concerns with data quality, algorithmic transparency, governance frameworks, and digital literacy. AI integration, they agreed, requires more than software procurement—it demands digital transformation, algorithm literacy, and a hybrid model where machine capability complements human expertise. INCOSAI delegates overwhelmingly agreed that AI is not a replacement for auditors, but a partner.

Across the 24 case studies presented from 13 SAIs showcasing the practical applications of AI, as well as strategic initiatives, a consistent theme emerged: the hybrid approach is the most effective path forward, combining algorithmic capabilities with human experience and pairing automation with strong ethical oversight.



SAI Egypt shares results of the survey conducted within INTOSAI about AI integration and implementation perspectives in the audit community. Source: INTOSAI Journal

The Science of Better Government

The intellectual lens widened with insights from Helen Margetts, Professor of Society and the Internet at the University of Oxford and Director of the Public Policy Programme at the Alan Turing Institute.

She reminded delegates that most AI systems today have been designed by and for the private sector. Governments are not yet leading this revolution, but they could. The potential, she argued, is vast. AI could transform how governments communicate with citizens, grant rights, process applications, and allocate resources. Behind every license approval or social benefit payment lies a chain of “micro-decisions.” Many of these repetitive, high-volume tasks could be automated with AI safely and efficiently.

Ms. Margetts issued a clear warning: productivity alone is not enough. Equity must remain central to the AI discussion. AI systems replicate the biases embedded in historical data and human decisions. Without deliberate safeguards, inequity may be amplified rather than reduced.

Governments, she stressed, cannot release machine learning systems that are “85% correct.” Public trust requires near certainty. That demands experimentation, pilots, and gradual scaling —paired with digital inclusion, governance clarity, and international collaboration.



Helen Margetts, Professor of Society and the Internet at the University of Oxford and Director of the Public Policy Programme at the Alan Turing Institute. Source: INTOSAI Journal

AI in Practice: Financial Audit and Beyond

From theory to practice, Gareth Davies, Comptroller and Auditor General of the National Audit Office of the United Kingdom, shared how AI is already reshaping financial audits.

Machine learning models are being used for fraud risk analysis. Off-the-shelf tools such as Data Snipper automate routine audit testing. Generative AI tools assist in reviewing board minutes. Early results have shown increased efficiency, time savings, and a richer experience for trainees. Recruitment intake has even been adjusted as productivity rises.

But Comptroller and Auditor General Davies was unequivocal: AI changes how audits are conducted, not why they are conducted. Professional judgment remains paramount. Auditors must also scrutinize governments' own use of AI systems, ensuring transparency, fairness, and sound governance.



Gareth Davies, Comptroller and Auditor General of the National Audit Office of the United Kingdom. Source: INTOSAI Journal

Mr. Ahmed AlQurashi, CPA, Assurance Director of SAI Saudi Arabia, shared with delegates how the General Court of Audit, through a financial audit AI-powered knowledge base, is enhancing audit efficiency to support auditors with deeper insights. The knowledge base enhances task performance, supports professional judgement and improves documentation quality. He reflected that AI is an enabler, not a replacement for auditors, and that the essence of auditing relies on our professional judgement.



Mr. Ahmed AlQurashi, CPA, Assurance Director of SAI Saudi Arabia. Source: INTOSAI Journal

Similarly, B.K. Mohanty, Director General and Chief Technology Officer of SAI India, demonstrated how AI supports performance audits. In a case study of an environmental audit where plantation sites were inaccessible, AI models analyzed satellite imagery to estimate tree height, identify species, measure canopy density, and examine drainage patterns. What once required physical presence became possible through image analytics and machine learning.

AI was also deployed for risk assessment in procurement—detecting patterns such as repeated tender cancellations, common IP addresses among bidders, and network relationships indicating potential collusion. AI, in these cases, did not replace audit evidence, but rather, expanded it.



B.K. Mohanty, Director General and Chief Technology Officer of SAI India. Source: INTOSAI Journal

Auditing AI Itself

If AI is transforming government, then auditors must audit AI. Jan Roar Beckstrom, Chief Data Scientist at the National Audit Office of Norway, offered a grounded perspective: AI is not magic. It is an IT system, and auditing IT systems is already familiar territory.

Representing the National Audit Office of Norway, the Vice-Chair of Technical Theme II, Jan Roar Beckstrom shared a recent Norwegian audit that found prerequisites for large-scale AI adoption in the central government were not yet in place. Ethical frameworks and responsible-use principles were still developing.



Jan Roar Beckstrom, Chief Data Scientist at the National Audit Office of Norway. Source: INTOSAI Journal

Beckstrom posed essential questions auditors should ask:

- Why was AI introduced?
- Were assumptions reasonable?
- Is the system transparent and explainable?
- Has bias been addressed?

To support auditors globally, SAIs from Germany, the UK, Brazil, the Netherlands, Finland, and Norway collaborated on a practical guide for auditing machine learning algorithms, available at auditingalgorithms.net. The message was clear: AI oversight requires shared standards and international alignment.

Kenya's Structured Path Toward AI Integration

Nancy Gathungu, Auditor General of Kenya, shared the inspiration journey of the Office of the Auditor-General of Kenya's bold yet structured path. Through its System Assurance and Data Analytics Unit, it has built robust databases and secure IT structures, in alignment with Kenya's Data Protection and Cybercrime laws.

The Office of the Auditor-General of Kenya's AI pilot now reviews financial statements submitted by over 9,000 entities. Tasks that previously took between 30 minutes and several days are completed in three to five seconds.

But Auditor General Gathungu emphasized a crucial principle: invest only in AI and technological advancements you will actually use. Adoption should be phased, context-driven, and inclusive. Young auditors may champion innovation, but experienced professionals anchor institutional wisdom. Success lies in bringing both together. AI, she reminded the Congress, exists on a continuum. Institutions can start small, learn, and scale.



Nancy Gathungu, Auditor General of Kenya. Source: INTOSAI Journal

Challenges on the Horizon

Moderators representing multiple SAIs, Bundesrechnungshof (SAI Germany) [English], the General Court of Audit of Saudi Arabia (SAI Saudi Arabia) [Arabic], the Court of Accounts of France (SAI France) [French], and the Court of Auditors of Spain (SAI Spain) [Spanish], guided the technical theme language discussions. These were summarized to the INTOSAI General Assembly by the Theme II General Rapporteur, the United Kingdom's National Audit Office.



Theme 2 discussion moderators. Source: INTOSAI Journal

INCOSAI delegates recognized that the path to effective AI adoption is not without significant challenges. Among the most pressing concerns is the “black box” problem, in which the inner workings of complex AI models are difficult to interpret. Many organizations face legacy IT systems that are incompatible with modern AI solutions, while critical data often remains locked in silos. Privacy considerations and legal compliance add further layers of complexity, alongside the substantial upfront costs required to implement advanced technologies. Institutional resistance and gaps in skills and capacity can further hinder progress.

Addressing these challenges will require a combination of technical, organizational, and governance measures: secure and well-structured data warehouses, clear frameworks for managing the lifecycle of digital evidence, targeted training to build algorithm literacy, and robust policies to prevent discrimination and bias. Above all, delegates emphasized that trust must remain central—both within audit institutions and between auditors and the citizens they serve.



Theme 2 Discussion Sessions. Source: INTOSAI Journal

A Crossroads Between Established Practice and Innovation

As the INTOSAI Congress drew to a close, discussions returned to foundational considerations, recognizing the convergence of technical innovation and transformative changes in auditing. Delegates emphasized the importance of balancing human expertise and technological capability.

AI offers auditors the ability to analyze complete data populations rather than relying on samples. It enables real-time transaction monitoring, strengthens fraud detection, supports geospatial and environmental audits, facilitates automated document review, and enhances risk assessment processes. By relieving auditors of repetitive tasks, AI allows them to focus their expertise on complex, judgment-intensive work of higher value.



Gareth Davies, Comptroller and Auditor General of the National Audit Office of the United Kingdom, shares a summary of the Theme II discussions at INCOSAI. Source: INTOSAI Journal

Yet AI alone cannot ensure accountability. It cannot uphold ethical standards, exercise professional skepticism, or substitute for human judgment. These responsibilities remain the domain of auditors.

Within the INTOSAI framework, guided by shared standards and common values, SAIs are not only integrating AI into their work but also shaping its responsible and ethical application in government.

When adopted with rigor, collaboration, and prudence, AI can enhance transparency, strengthen governance, and reinforce the public trust that underpins every SAI. The future of auditing does not lie in a choice between human judgment and machines; rather, it resides in enhancing human expertise through the responsible and intelligent application of technology.



Dr. Hussam Alangari, President of the General Court of Audit of the Kingdom of Saudi Arabia, recipient of the INTOSAI Future Award. Source: INTOSAI Journal

President Dr. Hussam Alangari Accepts the INTOSAI Future Award on behalf of the General Court of Audit of Saudi Arabia

Author: Jessica Du, Editor and Vice President, International Journal of Government Auditing

The International Organization of Supreme Audit Institutions (INTOSAI) presented the INTOSAI Future Award at the XXV INCOSAI in Sharm El-Sheikh, Egypt on October 31, 2025. The INTOSAI Future Award, recognizes meritorious services in government auditing and is granted to a SAI for future-oriented achievements and outstanding contributions to INTOSAI community, organization stewardship, and leadership priorities. The INTOSAI Future Award represents a new iteration of the former Jörg Kandutsch Award.

Dr. Margit Kraker, INTOSAI Secretary General, presented the INTOSAI Future Award to President Dr. Hussam Alangari, on behalf of the General Court of Audit of the Kingdom of Saudi Arabia (GCA). This prestigious honor recognized the GCA's exceptional contributions to the INTOSAI community and its proactive role in shaping the future of public sector auditing and implementing innovative practices that advance the auditing and accounting profession globally.



Dr. Margit Kraker, INTOSAI Secretary General, introduces the INTOSAI Future Award. Source: INTOSAI Journal



Dr. Margit Kraker, INTOSAI Secretary General, presents the INTOSAI Future Award to Dr. Hussam Alangari, President of the General Court of Audit of the Kingdom of Saudi Arabia. Source: INTOSAI Journal

Some of the key accomplishments highlighted at the award ceremony included the GCA's integral involvement and leadership in numerous INTOSAI initiatives. Since 1992, the GCA has been a steadfast member of various INTOSAI working groups, task forces, and committees. It has been a part of the INTOSAI Governing Board and the boards of the International Development Initiative (IDI) and the Asian Organization of Supreme Audit Institutions (ASOSAI). Furthermore, the GCA has played leadership roles as the Chair of Arab Organization for Supreme Audit Institutions (ARABOSAI) and the Policy, Finance, and Administration Committee (PFAC), and has co-chaired the INTOSAI Donor Cooperation steering committee. These roles have allowed the GCA to make substantial contributions to strengthening international cooperation and advancing INTOSAI's goals.

The GCA's commitment to mutual support among INTOSAI members has been unwavering, particularly in fostering bilateral ties and providing crucial assistance to supreme audit institutions (SAIs) in developing countries. Notably, the GCA launched "The Saudi Fund for Improving the Performance of Supreme Audit Institutions" in 2020 to help SAIs overcome challenges posed by the COVID-19 pandemic. To date, over 42 SAIs have benefited from this program. The GCA has also made significant strides in promoting SAI independence through its active participation in the Global Project on SAI Independence.

The GCA has also demonstrated excellence within its own institution. It has prioritized the professional development of its staff by establishing a dedicated training center and offering a variety of continuing education initiatives. Beyond investing in human resources, the GCA has made significant strides in advancing its infrastructure, particularly through digital technologies. Notably, it has implemented the "Shamel Platform", an electronic control system designed to streamline data exchange and enhance audit procedures, further modernizing its functions. The digital auditing transformation is recognized internationally as a model for comprehensive auditing practices.

Since its inception at the XI INCOSAI in 1983, the Jörg Kandutsch Award has served as a prestigious recognition of the major accomplishments of SAIs. Named in honor of Dr. Jörg Kandutsch, former Secretary General of INTOSAI, the award has been presented 15 times, with the latest being at the XXV INCOSAI in 2025.



Dr. Hussam Alangari, President of the General Court of Audit of the Kingdom of Saudi Arabia, speaks to the INCOSAI General Assembly. Source: INTOSAI Journal

However, after four decades of recognizing traditional achievements, the INTOSAI General Secretariat revised the award's Terms of Reference, including renaming the award to the INTOSAI Future Award, reflecting a shift toward recognizing forward-looking innovations and contributions.

The newly revised INTOSAI Future Award emphasizes the importance of future-oriented working methods and achievements, specifically focusing on the implementation of INTOSAI's Strategic Plan, the United Nations Sustainable Development Goals (SDGs), and initiatives promoting strong, resilient, and relevant SAIs. Additionally, the revised criteria stress the importance of gender equality and inclusiveness within the work of SAIs. While these new areas of focus were introduced, the core requirement—that the award be presented for significant contributions to the field of public auditing—remained unchanged.

The presentation of the INTOSAI Future Award to the General Court of the Kingdom of Saudi Arabia symbolizes not only the recognition of past achievements but also a commitment to shaping the future of auditing. As the award shifts focus toward innovation, sustainability, and inclusivity, the GCA's work stands as a model for other SAIs in embracing these essential values while ensuring the continued relevance and effectiveness for the future of public sector auditing.



Auditor General of South Africa Tsakani Maluleke and President of the General Court of Audit of Saudi Arabia, Dr. Hussam Alangari, present the Kimi Makwetu Award to Meisie Nkai, CEO of AFROSAI-E and AFROSAI-E Chairperson, Nancy Gathungu, Auditor General of Kenya. Source: INTOSAI Journal

AFROSAI-E Wins the Kimi Makwetu Award for Excellence in Capacity Building

Author: Jessica Du, Editor and Vice President, International Journal of Government Auditing

The Kimi Makwetu Award was presented to AFROSAI-E by the International Organization of Supreme Audit Institutions (INTOSAI) at the XXV INCOSAI in Sharm El-Sheikh, Egypt. The INTOSAI Kimi Makuetu Award spotlights the best of capacity building in the INTOSAI community, and honors institutions that demonstrate outstanding commitment to strengthening the skills, systems, and sustainability of Supreme Audit Institutions (SAIs) worldwide.

The award was presented by the Auditor General of South Africa and Chair of the Capacity Building Committee, Tsakani Maluleke, and President of the General Court of Audit of Saudi Arabia, Dr. Hussam Alangari and Chair of the Policy, Finance and Administration Committee, to Meisie Nkai, CEO of AFROSAI-E and AFROSAI-E Chairperson, Nancy Gathungu, Auditor General of Kenya, who accepted the award on behalf of AFROSAI-E.



President of the General Court of Audit of Saudi Arabia, Dr. Hussam Alangari (left), and Auditor General of South Africa Tsakani Maluleke (right) present the Kimi Makwetu Award to Meisie Nkai, CEO of AFROSAI-E (center). Source: INTOSAI Journal

Since its establishment in 2005, AFROSAI-E has been dedicated to supporting English-speaking SAIs in Africa. Its mission is to enhance SAIs' institutional capacities to effectively fulfill audit mandates, making a tangible difference in the lives of citizens.

AFROSAI-E has played a pivotal role in building capacities for its members by providing applicable resources related to audit methodologies, audit manuals, and developing a range of tools. These initiatives have empowered SAIs to produce high-quality, standardized audit products in alignment with international standards. Additionally, AFROSAI-E has implemented a comprehensive suite of capacity-building programs, including specialized workshops, certification courses, and e-learning initiatives. These efforts have significantly enhanced auditors' technical skills and competencies. Through its learning management system (AFROSAI-E-learning Platform), AFROSAI-E has enabled more auditors to develop their skillsets, improving the technical proficiency and capabilities of its member SAIs. As a result, auditors are better equipped to carry out rigorous performance, financial, compliance, and IT audits, contributing to greater public sector accountability and transparency.

In addition to strengthening technical auditing skills, AFROSAI-E has supported the development of organizational capacity within its member SAIs. AFROSAI-E has helped enhance strategic planning initiatives, offering tailored advisory support. This has enabled SAIs to modernize their institutional frameworks, improve governance, adopt best practices in resource management, and build strong management capacities, all while delivering impactful and timely audit outcomes. AFROSAI-E's strategic leadership development program has helped improve the leadership and management competencies of member SAIs, shifting their organizational mindset toward broader, value-oriented approaches to public accountability.

AFROSAI-E has also played a key role in assisting member SAIs with strategic planning. Utilizing its strategic planning toolkit, AFROSAI-E has provided hands-on support to help SAIs revise their strategies, incorporate stakeholder feedback, and align strategies with national public financial management reforms. In addition, the organization has strengthened member SAIs' communications and stakeholder engagement functions, which has enhanced their credibility, public trust, and visibility.

In response to evolving challenges, AFROSAI-E has championed adaptive capacity building by promoting innovation, digital transformation, and responsiveness to emerging risks such as climate change, extractive industries, anti-corruption, and governance reforms. This proactive approach has helped SAIs remain relevant in the face of external pressures, positioning them as trusted agents of change within their national accountability ecosystems. AFROSAI-E actively tracks threats to SAI independence, offering legal advisory services and advocacy toolkits.

AFROSAI-E remains deeply engaged in partnerships with regional and global institutions, as well as development partners, to ensure sustainable support for its members. These collaborations provide not only technical knowledge transfer but also continued access to funding and expertise. Through these efforts, AFROSAI-E continues to strengthen its role as a key driver of transparency, accountability, and good governance in the African auditing community.

Meisie Nkai, CEO of AFROSAI-E shared,

“We are deeply honoured to receive this recognition in the name of Kimi Makwetu, whose legacy continues to inspire our work in advancing good governance and accountability across the continent.”



Meisie Nkai, CEO of AFROSAI-E, accepts the Kimi Makwetu Award. Source: INTOSAI Journal

The Kimi Makwetu Award is named in honor of INTOSAI Capacity Building Committee Chair from 2013-2020 and former Auditor General of South Africa, Mr. Kimi Makwetu, who passed away in November 2020. Auditor General Makwetu was passionate about capacity building. His leadership empowered staff and citizens; strengthened transparency and good governance; promoted ethical leadership and value-added activities; and cultivated a culture of integrity and accountability. He left an enduring positive impact on the INTOSAI community.



Silvija Nora Kalniņš of the State Audit Office of the Republic of Latvia accepts the Staats Award from Stephen Sanford, Managing Director of the U.S. GAO. Source: INTOSAI Journal

Authors from the State Audit Office of the Republic of Latvia win the INCOSAI XXV Staats Award

Author: Jessica Du, Editor and Vice President, International Journal of Government Auditing

Stephen Sanford, Managing Director of the U.S. GAO's Strategic Planning and External Liaison team presented the Elmer B. Staats Award on behalf of the Comptroller General of the United States and International Journal of Government Auditing at INCOSAI XXV on Friday, October 31, 2025. This award recognizes excellence in the writing of articles contributed to the Journal in supporting its mission to extend knowledge sharing and learning throughout the INTOSAI community. At each Congress, the award goes to the author or authors of the best article, or articles, published by the Journal over the previous three calendar years.

The winning article of the 2025 Staats Award is “Think BIG! — Testing a New Approach for Recommendations”, by Agnese Jaunzeme and Silvija Nora Kalniņš of the State Audit Office of the Republic of Latvia. Silvija Nora Kalniņš accepted the award on behalf of both authors.



Silvija Nora Kalniņš of the State Audit Office of the Republic of Latvia accepts the Staats Award from Stephen Sanford, Managing Director of the U.S. GAO. Source: INTOSAI Journal

Their article, from the Journal's Q3 2024 issue on Implementing Recommendations and Audit Follow Up, describes how State Audit Office of Latvia shifted from simply issuing recommendations to focusing on measurable, positive change — establishing targets in the planning phase, defining quantifiable indicators, and only considering a recommendation implemented when it leads to actual change, not just action.

The article also highlights the importance of collaboration and communicating impact by publicly reporting financial return metrics, cooperating with audited entities, and using a “change-oriented” approach to incentivize audit implementation and maximise benefit to the public.

The Staats Award is named in honor of former Comptroller General Elmer B. Staats, who made many important contributions to the Journal during his tenure as its Chair. Since the first Staats Award in 1983, authors from 14 different countries have received this prestigious award. The INTOSAI Journal thanks all of the judges and contributing authors to the Journal for their efforts and submissions.

The INTOSAI Journal's Board of Editors and Associate Editors, made up of a diverse and inclusive group of SAIs, assessed 89 articles from 55 nations, regions, and organizations, representing a 50% increase in eligible articles from the previous Staats Award. In determining the authors receiving this honor, judges consider the article's contribution to knowledge and originality; subject matter; literary merit; evidence of research; and imaginative treatment. The Staats Award reflects the high quality of articles and information shared through the Journal, and the Journal continues its commitment to knowledge sharing throughout INTOSAI.



Mohamed Ibrahim Jaleel from SAI Maldives (left) and Kamanza from SAI Kenya (right), SAI Young Leaders Award Winners. Source: INTOSAI Journal

SAI Young Leaders from Kenya and the Maldives Recognized for Excellence in Transformation and Innovation

Authors: Jessica Du, Editor and Vice President, International Journal of Government Auditing and Jade Quarrell, Assistant Director General, INTOSAI Development Initiative.

The INTOSAI Development Initiative (IDI)'s SAI Young Leaders Awards celebrate and recognize innovation, collaboration and transformation brought by young leaders through their change strategy projects from the SAI Young Leaders Initiative. The SAI Young Leaders Initiative aims to support young leaders from SAIs to implement a change strategy to bring real and positive shifts in the SAI.

At XXV INCOSAI in Sharm El-Sheikh, Egypt, Ms. Archana Shirsat, Deputy Director General at IDI, and two of the judges of the SAI Young Leaders Awards, Dr. Silke Steiner of the INTOSAI General Secretariat and Mr. Karl Eirik Schjøtt-Pedersen, Chairman of the Office of the Auditor General of Norway (Riksrevisjonen), presented the awards to two exceptional SAI Young Leaders.



Dr. Silke Steiner of the INTOSAI General Secretariat and Mr. Karl Eirik Schjøtt-Pedersen, Chairman of the Office of the Auditor General of Norway (Riksrevisjonen), present the SAI Young Leaders Awards to David Kamanza from SAI Kenya and Mohamed Ibrahim Jaleel from SAI Maldives.

This year, the awards were presented to Mohamed Ibrahim Jaleel from SAI Maldives and David Kamanza from SAI Kenya. Their SAI Young Leaders projects not only drove innovation and strategic change in their audit offices, but they both serve as inspiration and driving forces for their SAIs in bringing positive, motivational energy, influencing change in their SAIs.

IDI continued to recognise and celebrate excellence. While each of the SAI Young Leaders graduates from the 2022-2023 cohort contributed substantially to their SAI, two change strategies won the Transformative and Innovative SYL Awards. David Kamanza from SAI Kenya's successful implementation of a change strategy on 'Mentoring a Data Champion' won him the Transformative SYL Award. The Innovative SYL Award went to Mohamed Ibrahim Jaleel from SAI Maldives for thinking out of the box for 'Enhancing Environmental Auditing of SAI Maldives'.

These projects exemplify the dedication, creativity, and impact of SYLs in driving positive change within their institutions.

Mohamed Ibrahim Jaleel's project focused on building up his SAIs capacity to conduct environmental audits. He did this by launching a year-long development initiative that would turn his team of four into 'polished environmental auditors'. Jaleel demonstrated 'out of the box thinking' in identifying a broad range of competencies required and seeking fit-for-purpose solutions to develop competencies within resource constraints. This initiative consisted of staff participation in a structured training course covering data analytics, geographic information systems and first aid. Training also included PADI diving certification to ensure the auditors were comfortable navigating the underwater environment.



Mohamed Ibrahim Jaleel. Source: INTOSAI Journal

David Kamanza's project focused on strengthening SAI Kenya's capacity to conduct data-driven audits in response to the rapid digitalisation of government systems and services. He achieved this by introducing a "Mentor a Data Champion" initiative aimed at developing a pool of auditors with practical data analytics skills across financial, compliance, and performance audits. The initiative was designed to reduce overreliance on a small data science department, strengthen alignment between data analysis and audit objectives, and increase the effective use of data analysis and data analytics tools. Through targeted identification, training, and mentoring of high-potential auditors, the programme builds sustainable in-house capability, enables audit teams to independently obtain and analyse data, expands audit coverage, and supports the production of higher-quality, timely, and more insightful audit reports.



David Kamanza. Source: INTOSAI Journal

The recipients of the SAI Young Leaders Award played a pivotal role in driving positive change within their institutions, identifying and addressing challenges unique to their SAI's operational context. Their innovative strategies tackled pressing issues with creative and effective solutions, emphasizing sustainability, quality, inclusiveness, and lasting impact. The projects led by these Young Leaders serve as a source of inspiration, bringing positive, motivational energy to influence change in their SAIs.



XXV INCOSAI EGYPT 2025

Source: Accountability State Authority of Egypt, INTOSAI Chair

Key Adoptions, Endorsements, and Appointments Made at INCOSAI XXV

Author: Jessica Du, Editor and Vice President, International Journal of Government Auditing

A successful INCOSAI is reflected in broad knowledge exchange, meaningful dialogue, strengthened international cooperation, and collective decision-making on priority matters. During the Congress, and at the preceding 79th INTOSAI Governing Board meeting, the INTOSAI community convened to present, deliberate, and reach consensus on several significant issues, including the adoption of the triennial budget, the endorsement of new professional pronouncements, the approval of the Sharm El-Sheikh Declaration, and the appointment of new INTOSAI Governing Board members, among other important outcomes.

JURISAI Formally Included as an INTOSAI related Entity

JURISAI (International Organisation of Supreme Audit Institutions with Jurisdictional Functions) was formally recognized as a related entity of INTOSAI following the Congress's approval of an amendment to Article 3.3 of the INTOSAI Statutes. The motion, presented by INTOSAI Secretary General Dr. Margit Kraker, followed a multi-year integration process that began with the presentation of JURISAI to the Governing Board in 2023 and the submission of its statutes and strategic plan in 2024.

Originally established in 2015 as a forum for SAIs with jurisdictional functions under the INTOSAI Working Group on the Value and Benefits of SAIs, JURISAI's formal integration marks an important institutional milestone. The move strengthens INTOSAI's inclusiveness and responsiveness, aligns JURISAI's activities with INTOSAI's strategic framework, and promotes complementarity between audit and jurisdictional mandates. By offering observer and associate membership to non-jurisdictional SAIs, JURISAI also provides a platform for dialogue and cooperation across different institutional models, while benefiting from INTOSAI's guidance to address the evolving challenges associated with jurisdictional functions.

The presidency of JURISAI is currently held by the Court of Auditors of the French Republic, and the General Secretariat is the Court of Accounts of Morocco.



JURISAI Members. Source: INTOSAI Journal

Establishment of Task Force on Strategic Planning (TFSP)

In order to prepare the fifth INTOSAI Strategic Plan for the period 2029–2034, the INTOSAI Governing Board approved the establishment of the Task Force on Strategic Planning under the umbrella of the PFAC. The UK National Audit Office (UK NAO) will lead the effort as Chairman of the Task Force on Strategic Planning for the INTOSAI Strategic Plan for 2029-2034.

The U.S. GAO previously led the preparation and development for the prior four INTOSAI strategic plans.



Gareth Davies, Comptroller and Auditor General (left) and Rebecca Sheeran, Chief Operating Officer (right), UK National Audit Office. Source: INTOSAI Journal

SCEI's Global Trends Implementation Guide Endorsed, Leadership Structure Changes

The INTOSAI General Assembly endorsed the INTOSAI Supervisory Committee on Emerging Issues (SCEI)'s implementation guide "Navigating Global Trends: Future Implications for Supreme Audit Institutions (SAIs)". The guide is designed to help SAIs apply the 'Navigating Global Trends' report to their strategic planning, risk management, audit processes and policy recommendations. It translates foresight into practical action, particularly for SAIs with limited resources or experience in this area.



SCEI Presentation of the “Navigating Global Trends” Report. Source: INTOSAI Journal



SCEI Presentation of the “Navigating Global Trends” Report. Source: INTOSAI Journal

The SCEI also received INTOSAI General Assembly approval for a change to its leadership structure. The SCEI was chaired by the chair of the INTOSAI Governing Board and co-chaired by the head of SAI responsible for the International Journal of Government Auditing. However, to ensure continuity and a smooth transition across INTOSAI Chairs, the SCEI will now have the vice-chairmanship be attributed to the respective previous chair of the INTOSAI Governing Board. The head of the SAI responsible for the International Journal of Government Auditing will remain a member of the SCEI.

Amendment to Criteria for INTOSAI Associate Membership

The INTOSAI General Assembly approved amendments to the INTOSAI statutes to revise the criteria for associate membership for better clarity and alignment. The previous criteria restricted the admission of new Associate Members, which specified that only international or supranational organizations could apply.

Associate Membership in INTOSAI is governed by Article 2, paragraphs 3 and 4 of the Statutes, with paragraph 3 broadly permitting international and professional organizations aligned with goals of external government audit to apply, and paragraph 4—added in 2007—establishing stricter criteria requiring applicants to be international or supranational, globally operating, non-political governmental or non-profit organizations involved in accountability and governance, and supported within the INTOSAI community. A recent review identified an inconsistency between the broader language of paragraph 3 and the more restrictive criteria of paragraph 4. To address this, the General Secretariat proposed amending paragraph 3 by removing reference to “other” organizations. INCOSAI XXV approved the amendment.

Adoption the INTOSAI Budget for 2026-2028

The INTOSAI budget for the period of 2026-2028 was adopted. The triennial budget for the period is fully balanced, and planned revenue covers the estimated expenditure for INTOSAI’s operating activities. The INTOSAI budget is overseen by the INTOSAI General Secretariat Chief Financial Officer, Herbert Baumgartner.

New Appointments to INTOSAI Auditors, INTOSAI’s Governing Board

At INCOSAI XXV, the INTOSAI community recognized the work of outgoing members of various organs of INTOSAI, and welcomed new appointments to leadership positions.

The INTOSAI General Plenary elected the INTOSAI External Auditors for three year terms. The SAI Ecuador from the OLACEFS region renewed their term, and the SAI of the Republic of Korea, representing ASOSAI, was selected as the new INTOSAI Auditor, replacing the position held by SAI Jamaica. SAI Ecuador and SAI Korea will oversee INTOSAI’s audit for the 2025-2027 financial statements. INTOSAI received a clean audit opinion this year from its auditors.



The Delegation from the Board of Audit and Inspection of Korea. Source: INTOSAI Journal



Controller General of Ecuador, Mauricio Xavier Torres (right). Source: INTOSAI Journal

The INTOSAI General Plenary appointed new members to Governing Board positions. SAI Indonesia was appointed the first Vice Chair, as the SAI will host the next INCOSAI in 2028. The US GAO and the SAI of Norway are reappointed as Governing Board members and host institutions of the INTOSAI Journal and the INTOSAI Development Initiative (IDI), respectively.

New appointments were made for regional representation on the Governing Board. The SAIs of Cameroon and Senegal will represent AFROSAI, SAIs of Pakistan and the United Arab Emirates will represent ASOSAI, and the SAIs of Czech Republic and the United Kingdom will represent EUROSAI. They will serve as Governing Board members until 2031.



Mamadou Faye, First President of the Court of Accounts of Senegal (right). Source: INTOSAI Journal



Miroslav Kala, President of the Supreme Audit Office of the Czech Republic (left) and Jaroslav Rucký, Head of EUROSAI Presidency Team, Supreme Audit Office of the Czech Republic (right).

INTOSAI recognizes the contributions that SAIs of Algeria, Namibia, Japan, Thailand, Poland, and Portugal made as outgoing Governing Board members that served from 2019 to 2025.

INTOSAI Endorses New and Updated INTOSAI Professional Pronouncements, Goal Committee Efforts and Approves Changes

The INTOSAI Congress approved XXX new or revised professional pronouncements and standards for inclusion in the [INTOSAI Framework for Professional Pronouncements \(IFPP\)](#), and endorsed various goal committee efforts.

These include:

Goal Committee 1 (Professional Standards):

- Professional Standards Committee coordination of work plans for 2026-2028, operational planning dashboards, and the implementation of the Strategic Development Plan 2023-2028 for the INTOSAI Framework of Professional Pronouncements.

Goal Committee 2 (Capacity Building):

- Goal 2 Operational Plan for 2026-2028.
- Updated [SAI Performance Measurement Framework \(SAI PMF\)](#).
- Closure of the Task Force on INTOSAI Auditor Professionalization, following the successful completion of its mandate.

Goal Committee 3 (Knowledge Sharing):

- [GUID 5101- Guidance on Audit of Information Security](#).
- The Knowledge Sharing Committee Operational Plan 2026-2028 and Terms of Reference
- Change in Chairmanship of the INTOSAI Working Group on Environmental Auditing from the National Audit Office of Finland to the State Audit Office of Thailand
- Closure of the INTOSAI Working Group on the Value and Benefits of SAIs
- Change in the Vice-Chairmanship of the Knowledge Sharing Committee to SAI Czech Republic

Goal Committee 4 (Policy, Finance and Administration):

- The Policy, Finance, and Administration Committee Operational Plan 2026-2028
- 2023-2025 INTOSAI Performance and Accountability Report

Additionally, a number of guidance materials, research, papers, training materials, and audit tools developed by INTOSAI working groups were acknowledged at INCOSAI, and are included in the [INTOSAI Community Portal](#). Working groups that contributed to these INTOSAI Public Goods include the working groups on IT Audit, Environmental Auditing, and Fight Against Corruption and Money Laundering.



Accountability State Authority President and INTOSAI Chair Mohamed El-Faisal Youssef presented the Sharm El-Sheikh Declaration. Source: INTOSAI Journal

INTOSAI Approves the Sharm Declaration at INCOSAI XXV

Author: Jessica Du, Editor and Vice President, International Journal of Government Auditing

At the XXV International Congress of Supreme Audit Institutions (INCOSAI), deliberations on its two technical themes, INTOSAI formally adopted the Sharm El-Sheikh Declaration. The Declaration embodies the collective commitment of INTOSAI to advancing public sector auditing. It captures the key strategic insights, achievements, and recommendations emerging from the Congress, while articulating a forward-looking vision that strengthens innovation, professionalism, and the global impact of Supreme Audit Institutions (SAIs).



Accountability State Authority President and INTOSAI Chair Mohamed El-Faisal Youssef presented the Sharm El-Sheikh Declaration. Source: INTOSAI Journal

The Sharm El-Sheikh Declaration will guide INTOSAI and its member SAIs in shaping their actions and priorities in the years ahead, taking into account profound global transformations, rapid technological advancements, and the complex financial and economic environments in which SAIs operate.

The Sharm El-Sheikh Declaration outlines SAI and INTOSAI commitments, including:

- Collective commitment to strengthening public audit in response to rapid technological change, financial and economic uncertainty, and the demands of the 2030 Agenda for Sustainable Development. Supporting audits of the Sustainable Development Goals, addressing climate and cross-sectoral risks, and tailoring capacity-building efforts to diverse national contexts.
- Enhancing the impact of SAIs on governance and public trust, promoting innovation and inclusiveness, reinforce independence, transparency, and accountability, and advancing professional competence through standards, capacity building, and knowledge sharing.

- Safeguarding SAI independence—particularly through support for the Global Project on SAI Independence—advancing professionalization initiatives such as IDI’s PESA qualification and the revised SAI Performance Measurement Framework, and expanding strategic partnerships.
- Under the INCOSAI XXV Theme I, underscoring the critical role of SAIs in auditing government activities and central banks during crises, calling for clear legal mandates, crisis-resilient audit frameworks, proactive risk-based approaches, enhanced access to information, and stronger coordination with financial oversight bodies.
- Under the INCOSAI XXV Theme II, recognizing artificial intelligence (AI) as a transformative tool for audit efficiency and quality, while stressing the need for ethical, responsible, and well-governed use. Endorsing a hybrid model combining AI with professional judgment, strengthened governance frameworks, coordinated international efforts, capacity building, and oversight of governments’ use of AI.

The Sharm El-Sheikh Declaration commits INTOSAI to a future-oriented, innovative, and collaborative path—reinforcing independence, professionalism, sustainability, and global cooperation to ensure SAIs remain resilient, impactful, and prepared to meet emerging challenges.

Read the full Sharm El-Sheikh Declaration in its entirety [here](https://intosaijournal.org/wp-content/uploads/2026/02/EN_Sharm_El_Sheikh_Declaration_Final_2025.pdf): https://intosaijournal.org/wp-content/uploads/2026/02/EN_Sharm_El_Sheikh_Declaration_Final_2025.pdf



Source: INTOSAI Journal

INCOSAI Booths

Author: International Journal of Government Auditing

Numerous INTOSAI bodies, regional organizations and other affiliated groups were represented at booth spaces throughout the INCOSAI.

INCOSAI delegates utilized the booths as a meaningful opportunity to connect with one another.



JURISAI. Source: INTOSAI Journal



AFROSAI. Source: INTOSAI Journal



INTOSAI General Secretariat. Source: INTOSAI Journal



INTOSAI Journal. Source: INTOSAI Journal



INTOSAI Chair, SAI Egypt and the INTOSAI Working Group on Impact of Science and Technology on Auditing (WGISTA), and the INTOSAI Working Group on the Fight Against Corruption and Money Laundering (WGFACML) . Source: INTOSAI Journal



INTOSAI Professional Standards Committee (PSC) and IDI Memorandum of Understanding Signing at the PSC Booth. Source: INTOSAI Journal



INTOSAI Professional Standards Committee. Source: INTOSAI Journal



ARABOSAI. Source: INTOSAI Journal



The General Court of Audit of Saudi Arabia. Source: INTOSAI Journal



The Audit Board of Indonesia, INTOSAI Vice Chair. Source: INTOSAI Journal



The INTOSAI General Secretariat, Dr. Margit Kraker, meets with Dr. Isma Yatun, Audit Board of Indonesia Chairwoman and INTOSAI Vice Chair at the SAI Indonesia booth. Source: INTOSAI Journal



Brazilian Federal Court of Accounts. Source: INTOSAI Journal



CAROSAI. Source: INTOSAI Journal



INTOSAI Capacity Building Committee. Source: INTOSAI Journal



INTOSAI Knowledge Sharing Committee and the INTOSAI Working Group on Environmental Auditing. Source: INTOSAI Journal



INTOSAI Policy, Finance, and Administration Committee. Source: INTOSAI Journal



INTOSAI Development Initiative. Source: INTOSAI Journal



Dr. Isma Yatun, Chair of the Audit Board of the Republic of Indonesia, shares SAI Indonesia's vision for INCOSAI XXVI. Source: INTOSAI Journal

The Audit Board of the Republic of Indonesia to Host Next INCOSAI in 2028

Author: Jessica Du, Editor and Vice President, International Journal of Government Auditing

The Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan RI, or BPK), Indonesia's Supreme Audit Institution (SAI), will host the XXVI International Organization of Supreme Audit Institutions (INTOSAI) Congress (INCOSAI) in 2028 in Bali, Indonesia.

Dr. Isma Yatun, Chair of the Audit Board of the Republic of Indonesia, shared that SAI Indonesia is committed to presenting a significant and unforgettable Congress, an experience that embodies the spirit of collaboration and knowledge sharing within the global audit community.



Dr. Isma Yatun, Chair of the Audit Board of the Republic of Indonesia. Source: INTOSAI Journal

BPK envisions the XXVI INCOSAI as a transformative platform for knowledge exchange and collective learning. The Congress in Bali will bring together the global audit community to discuss emerging developments, strengthen collaboration, and advance INTOSAI's commitment to promoting public accountability and delivering value for citizens worldwide.

Dr. Isma Yatun shared with INTOSAI members that the values of determination, togetherness, and wisdom, integral to the Indonesian national identity, will influence every aspect of the XXVI INCOSAI in Bali. She emphasized that Indonesia's readiness to serve as INTOSAI Chair in 2028 and host the Congress extends beyond infrastructure and logistics, highlighting that it is built upon BPK's institutional experience, technical competence, and longstanding engagement within the INTOSAI community since joining in 1968.



Dr. Isma Yatun, Chair of the Audit Board of the Republic of Indonesia. Source: INTOSAI Journal

The Audit Board of the Republic of Indonesia was established in 1947, shortly after Indonesia's independence, to safeguard state finances and strengthen public accountability. Its mandate is rooted in the 1945 Constitution, which affirms BPK as an independent institution responsible for auditing the management and accountability of state finances. Over time, BPK's independence and authority were further reinforced with Constitutional amendments and laws, expanding its role in auditing central and local governments, state-owned enterprises, and other entities managing public funds. Today, the Audit Board of the Republic of Indonesia serves as Indonesia's supreme audit institution, contributing to transparency, good governance, and anti-corruption efforts nationwide.



INTOSAI



Source: French Cour des comptes

JURISAI is Now an Associated Entity of INTOSAI!

Author: Vincent Lecaron, project manager at the French Cour des comptes

INCOSAI 2025, the INTOSAI Congress, represented a decisive step for JURISAI members since the inaugural General Assembly held in Paris in October 2024.

The objective was to obtain an amendment to the INTOSAI statutes so that Jurisai would be recognized as an associated entity, on the same footing as regional organizations (EUROSAI, PASAI, AFROSAI, etc.).

The Governing Board and then the INTOSAI Congress approved this amendment by a majority vote. This recognition will enable JURISAI to submit an activity report annually to the INTOSAI Governing Board and every three years to INCOSAI.



In the center, Véronique Hamayon, General Prosecutor at the French Cour des comptes, with Natacha Rimbon, Director of the International Department, on her right, Zineb El-Adaoui, First President of the Cour des comptes of the Kingdom of Morocco, and Moulay Idriss Aziz, Head of the Cooperation Division, on her left. Source: French Cour des comptes

On the initiative of the French Cour des comptes, which chairs JURISAI, two events were organized during INCOSAI. The first, the Extraordinary General Assembly, was held on Thursday, October 30, chaired by General Prosecutor Véronique Hamayon. The meeting was attended by more than 70 people from 28 member and observer institutions, including 13 heads of supreme audit institutions (SAIs) and four attorneys general.

During this meeting, at which the General Secretariat presented a budget for 2027, the General Assembly also approved the admission of five new full members¹ and five associate and observer members², bringing the organization's membership to 43.

On Friday, October 31, a JURISAI side event was held on the role of jurisdictional SAIs in ensuring the accountability of public managers in the implementation of policies to respond to economic and financial crises.

1. Courts of Auditors of Gabon, Lebanon, and Tunisia, Administrative Court of Mozambique, and Court of Appeal of Timor-Leste [🔗](#)

2. SAIs of the Central African Economic and Monetary Community, the Central African Republic, the People's Republic of China, Peru and of the United Arab Emirates [🔗](#)



Véronique Hamayon, General Prosecutor at the French Cour des comptes, chaired the Extraordinary General Assembly of JURISAI. Source: French Cour des comptes

In front of around 70 participants, four speakers highlighted the added value of judicial review in crisis environments characterized by urgency, complex public decision-making, and heightened accountability requirements. The discussions focused in particular on:

- the necessary complementarity, in times of crisis, between audit work and its judicial extensions;
- the importance for judicial SAIs to pay the necessary attention, in a crisis context, to the integration of risks of fraud and misuse of public funds and to the quality of financial reporting;
- the necessary caution in determining sanctions and their individualization.

The Court of Auditors of the Kingdom of Morocco also set up a permanent stand in the main hall of INCOSAI. This stand, to which the Court contributed, presented the organization and all institutional documents, as well as information documents on its members. It was the most visited stand during Incosai and enabled meetings with many people interested in JURISAI and its missions.



The JURISAI Booth at INCOSAI XXV. Source: INTOSAI Journal



JURISAI members. Source: INTOSAI Journal



Source: INTOSAI Development Initiative

PESA Leads the Way as Professional Qualification for SAI Auditors in Public Sector Auditing at INCOSAI XXV

Author: Jade Quarrell, Assistant Director General, Professional and Relevant SAs Department, INTOSAI Development Initiative

At the XXV INCOSAI, a dedicated side event celebrated INTOSAI's formal recognition of the Professional Education for Supreme Audit Institution (SAI) Auditors (PESA) qualification, highlighted the launch of INTOSAI co-branding and the Arabic version of the qualification, and supported a key motion at INCOSAI. The INTOSAI community came together to support PESA in its journey, including Supreme Audit Institutions, (SAIs), experts, and partners who had contributed to professionalising public sector auditing.



Source: INTOSAI Journal

The event marked a defining milestone in the professionalisation of public sector auditing. Opening the event, Mr. Karl Eirik Schjøtt-Pedersen, Chair of the INTOSAI Development Initiative (IDI) Board, emphasised that in today's rapidly changing governance landscape, the credibility and impact of SAIs depends on the competence and professionalism of auditors. Referring to INTOSAI's adoption of ISSAI 150 on Auditor Competence, he described PESA as a transformative mechanism to operationalise this standard.

“PESA is more than a qualification, it is a structured pathway toward professionalisation,” said Mr. Schjøtt-Pedersen. “Built on a comprehensive competency framework, it defines clear learning outcomes, integrates education with work experience, includes rigorous assessments, and promotes continuing professional development.”

XXV INCOSAI

SHARM EL SHEIKH - EGYPT
27th - 31st October 2025



Source: INTOSAI Journal

Earlier in the INCOSAI week, the INTOSAI Governing Board had approved a motion recognising PESA and supporting IDI's pursuit of external recognition and possible accreditation. The motion was subsequently endorsed at INCOSAI XXV, formally stating:

“INTOSAI recognises IDI’s Professional Education for SAI Auditors (PESA) as a valuable professional qualification for SAI audit professionals and supports IDI’s efforts for external recognition and exploration of possible external accreditation to enhance the professional credentials of the PESA qualification.”



Jade Quarrell, Assistant Director General, INTOSAI Development Initiative. Source: INTOSAI Journal



Dr. Margit Kraker, Secretary General of INTOSAI. Source: INTOSAI Journal

The endorsement represented a significant step in positioning PESA among global professional qualifications and demonstrated collective commitment across the INTOSAI community to strengthening auditor competence. The motion was echoed in the Sharm El-Sheikh Declaration representing one of the outcomes of the Congress.

To bolster visibility of PESA and its INTOSAI recognition, Dr. Margit Kraker, Secretary General of INTOSAI, unveiled the INTOSAI co-branding of PESA. The co-branding significantly enhanced the credibility and visibility of the qualification across the SAI community.

“PESA will enhance the credibility and reputation of SAIs and create professional growth opportunities for all SAI auditors. I am particularly pleased that INTOSAI now has a professional pathway for SAIs and auditors who may not have access to professionalisation opportunities in their local context. This ensures that we leave no SAI behind.” said Dr. Kraker before cutting the ribbon with Mr. Schjøtt-Pedersen.

Launch of PESA Arabic

The side event also marked the official launch of the Arabic version of PESA. Dr. Hussam Alangari, President of the SAI of Saudi Arabia, highlighted the importance of linguistic accessibility in broadening participation and ensuring inclusivity within the global SAI community. He was joined by resource people from Saudi Arabia and Tunisia contributing to the conversion of PESA to Arabic for the official ribbon cutting.

Together, the recognition of PESA, the unveiling of INTOSAI co-branding, the launch of the Arabic version, and strong regional endorsements reflected a shared determination to shape a competent, ethical, and future-ready SAI audit profession worldwide.



Dr. Hussam Alangari, President of the SAI of Saudi Arabia. Source: INTOSAI Journal



Itzel Anai Palacios, Presiding Magistrate of the Superior Court of Accounts (Tribunal Superior de Cuentas (TSC)) of Honduras. Source: INTOSAI Journal

PESA for All

Ms. Itzel Anai Palacios from the SAI of Honduras spoke about the importance of professional certification in strengthening the credibility of SAIs. She highlighted the hard work and dedication invested by the SAI supporting nearly 100 SAI auditors through the PESA education and the completion of their Initial Professional Development Portfolios (IPDP).

“This is a significant milestone that we are celebrating for SAI Honduras,” said Ms. Palacios. “We are grateful for the valuable support of the World Bank in covering examination fees, which has helped remove financial barriers and enabled broader participation in PESA.”

Ms. Ismahan Mahamoud, representing French speaking SAIs in Africa, CREFIAF (Conseil Régional de Formation des ISC d’Afrique Francophone Subsaharienne), underscored the strong need for a structured professional qualification in the region. She shared that CREFIAF had passed a motion supporting PESA and recognising its strategic importance for Francophone African SAIs, reinforcing regional commitment to the qualification and anticipation of the French version in 2026.



Ms. Ismahan Mahamoud, President of Djibouti's Court of Accounts. Source: INTOSAI Journal



Deirdre Quaid, Director of Audit, Office of Comptroller and Auditor General of Ireland. Source: INTOSAI Journal

“There is an increasing complexity of performance auditing and the need for structured professional education,” said Ms. Deirdre Quaid, representing the Performance Audit Subcommittee (PAS). “PESA is a practical tool to strengthen competencies in line with ISSAI 150 and to support auditors in addressing emerging public sector challenges.”

A highlight of PESA is that through 170 hours of digital learning and an Initial Professional Development Portfolio, auditors gain both theoretical knowledge and practical, context-based experience tailored to the realities of the SAI environment.

PESA tells a story of inclusiveness and INTOSAI cooperation:

“Thanks to contributions from across the global community, PESA had reached over 2,800 auditors from 128 SAIs, with 500 graduates, more than half of them women,” Mr. Schjøtt-Pedersen stressed. “Accessible anytime and anywhere, the qualification is open to public sector auditors in English, Spanish, and now Arabic.”



Mr. Karl Eirik Schjøtt-Pedersen, Auditor General of Norway. Source: INTOSAI Journal

[Read more about PESA: https://idi.no/our-work/initiative/pesa/](https://idi.no/our-work/initiative/pesa/)



IDI-OECD Global Project on SAI Independence Side Event. Source: INTOSAI Journal

Side Event at XXV INCOSAI Highlights Early Results of the IDI-OECD Global Project on SAI Independence

Author: Freddy Ndjemba, Assistant Director General, INTOSAI Development Initiative

During a side event at the XXV INCOSAI, the IDI-OECD Global Project on SAI Independence presented its initial results to the wider INTOSAI community. The session included contributions from János Bertók (OECD), Einar Gørrissen (IDI), H.E. Dr. Alangari (Chair of the INTOSAI PFAC), Dr. Caralee McLiesh (Auditor-General of Australia), and Franziska Spörri (SECO, Switzerland). They discussed the early evidence gathered through the project and reflected on how Supreme Audit Institutions (SAIs) operate within their national accountability systems.

Speakers noted that the project's initial findings highlight three key messages. First, assessing SAI independence requires examining both formal legal frameworks and informal practices. Second, SAIs should be viewed as integral components of a broader fiscal and accountability ecosystem. Third, international cooperation remains essential to mitigating external pressures on SAIs.

Stemming from these overarching messages, several points raised by the panelists during the session merit particular emphasis.



Source: INTOSAI Journal



Source: INTOSAI Journal

SAIs Within the Accountability Ecosystem

The discussions emphasized that SAIs work under formal mandates but experience their independence through daily interactions with other institutions. How SAIs relate to parliaments, executives, prosecutors, the judiciary, citizens, and civil society influences how they exercise their responsibilities. SAIs are therefore part of an ecosystem in which many actors contribute to the oversight of public resources.



Source: INTOSAI Journal

Independence, Credibility, and Public Trust

A recurring topic during the session was how SAIs can support the strength of the accountability ecosystem. The project's early results suggest that a strong institutional reputation is an important factor. When SAIs are known for professional conduct, transparency, and integrity, they gain public trust. This trust helps protect their mandate and reinforces their independence.

Independence and credibility influence each other. Independence supports objective audit work, which builds credibility. Credibility helps an institution resist undue influence, which protects independence. This dynamic strengthens not only the SAI but also the wider accountability system.

Leadership is central to this process. Appointment procedures, terms of office, and behaviour of SAI leaders and staff directly affect how independence is applied in practice. Leaders and staff represent the institution and shape public perceptions. Their adherence to ethical standards influences how other actors treat the SAI and how the SAI carries out its mandate.

SAIs' Work as Diagnostic Tools

The session also discussed the idea of SAIs work as a diagnostic instrument. Through audits, SAIs can identify gaps in oversight, weaknesses in internal controls, or areas where legal and institutional capacities may need development. Their reports can indicate when parliamentary oversight needs more follow-up or when executive bodies require stronger systems.

In this sense, SAIs help map the condition of the accountability system. When SAIs function well, their work informs improvements across the system. Their insights can support legal reform, adjustments to institutional roles, and ongoing policy dialogue aimed at strengthening accountability.



Source: INTOSAI Journal

Looking Ahead: Publication Timeline and Next Steps

The project's initial findings have shaped the upcoming IDI-OECD report on SAI independence, which will be finalized in May 2026. The report will include recommendations for SAIs, as well as for the Executive and Legislative branches. This reflects the understanding that independence is not achieved by SAIs alone but depends on how other institutions respect and support their mandate.



Source: UNDESA

SAIs Demonstrate Value by Auditing the 2030 Agenda and the Sustainable Development Goals

Authors: Aránzazu Guillán Montero, Senior Governance and Public Administration Officer, UNDESA and Archana Shirsat, Deputy Director General of the INTOSAI Development Initiative (IDI).

Supreme Audit Institutions (SAIs) and the International Organization of Supreme Audit Institutions (INTOSAI) have increasingly positioned themselves as key actors in advancing sustainable development. Successive INTOSAI strategic plans (2017–2022 and 2023–2028) identify the contribution of SAIs to the implementation, follow-up, and review of the Sustainable Development Goals (SDGs) as a strategic priority. This longstanding commitment has provided an enabling institutional framework that has stimulated numerous initiatives— often supported by the INTOSAI Development Initiative (IDI). — and yielded a growing set of tools, methodologies, and audit reports across diverse sectors and SDG targets.

In this context, UNDESA and IDI jointly organized a side event during the XXV INCOSAI (27–31 October 2025, Sharm El-Sheikh, Egypt) to facilitate dialogue on the evolving role of SAIs in auditing national sustainable development priorities and advancing the SDGs. The contribution and positioning of SAIs in relation to the SDGs is further examined in [UNDESA's World Public Sector Report 2025](#). The report offers a global overview of how SAIs support SDG implementation—both broadly and within selected goal areas—and how their engagement with the 2030 Agenda has evolved since 2016.



Aránzazu Guillán Montero, Senior Governance and Public Administration Officer, UNDESA. Source: INTOSAI Journal

SAIs Focus on Sustainable Development and SDGs

Drawing on insights from the report, the session examined emerging trends and persistent challenges in SDG auditing. Discussions explored the evolving role of SAIs in assessing national sustainable development priorities, their positioning within SDG follow-up and review systems, their engagement in related UN processes, and the competencies auditors need to conduct independent assessments in this domain.

The [World Public Sector Report](#) highlights the rapid development of SDG-related expertise across SAIs. This progress is reflected in strategic planning and targeted capacity-building, and reinforced through extensive knowledge-sharing. According to the [INTOSAI Global Stocktaking Report 2023](#), 43 per cent of SAIs have conducted performance audits on SDG implementation, with many also strengthening stakeholder engagement throughout the audit process. The INTOSAI General Secretariat emphasized the catalytic role of the 2030 Agenda, noting that the SDGs have provided a shared reference framework that has stimulated innovation in auditing and deepened SAIs' engagement with global sustainable development processes.

SDG audits have produced relevant information for follow-up and review at all levels. Nationally, audits have audited preparedness for SDG implementation, the performance of programmes linked to specific goals, progress towards targets, and the effectiveness of institutional arrangements. At the regional and global levels, coordinated audits, global assessments, and new initiatives such as the ClimateScanner and IDI's Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) have strengthened the evidence and insights available to policymakers.

SAIs have also identified institutional constraints that hinder SDG progress, enabling governments to adjust institutional mechanisms, processes, and policies. Examples from different policy areas illustrate how audit recommendations have prompted corrective action and improved governance. Overall, the Report shows that SAIs' contributions to SDG follow-up and review have expanded significantly, although significant opportunities remain to further integrate audit findings into formal follow-up and review mechanisms.



UNDESA and IDI joint side event during the XXV INCOSAI on the World Public Sector Report 2025. Source: INTOSAI Journal

Methodological Changes and Innovations Related to SDG Auditing

SAIs have developed a range of innovative tools and methodologies for auditing the SDGs - valuable not only for audit institutions but also for other stakeholders engaged in SDG evaluation.

Notable methodological developments underscored during the session include:

- Whole-of-government approaches and a strong focus on policy coherence, which have become integral to SDG-related audits.
- Integration of cross-cutting issues and equity considerations, achieved through both individual SAI innovation and collaborative regional or global initiatives.
- Frameworks for consolidating audit findings, offering broader insights into SDG themes beyond individual audit mandates.
- A growing emphasis on forward-looking audit work, including on debt sustainability and climate action, with potential to expand into additional SDG areas.

These methodological advances underscore the increasing sophistication of SDG auditing and the important role SAIs can play in supporting evidence-based policymaking.



UNDESA and IDI joint side event panelists during the XXV INCOSAI (from top left, clockwise): Chris Mihm, adjunct professor of public administration and international affairs, Maxwell School of Citizenship and Public Affairs, Syracuse University; Yvonne James, Director of Audit, Office of the Director of Audit of St. Lucia; Archana Shirsat, Deputy Director General of the INTOSAI Development Initiative (IDI); Dashiell Velasque da Costa, ClimateScanner Project Coordinator, Tribunal de Contas da União. Source: INTOSAI Journal

Positive Impacts of SDG Auditing, Even in Challenging Contexts

The session highlighted how SDG auditing has created opportunities for SAIs to add value in their governance environments, even in contexts with challenges such as Small Island Developing States (SIDS). The SAI of Saint Lucia provides a compelling example. It has actively engaged in SDG audit initiatives, including IDI's SDG preparedness audit, IDI's cooperative audit on resilient public health systems, and the [ClimateScanner](#) initiative. Despite limited technical expertise, resource shortages and challenges in accessing data, these audit efforts have generated tangible national and institutional benefits.

Nationally, the preparedness audit spurred substantial action. The Government conducted a rapid SDG assessment with UN support, developed an SDG implementation plan, restructured the national coordination committee, and instituted quarterly, multi-ministerial reporting—improving coherence in SDG follow-up. The SAI's involvement in committee meetings further strengthened the use of audit evidence.

A follow-up audit identified outstanding challenges, including unaddressed audit recommendations, siloed SDG implementation, and misalignment of budgets and policies with the SDGs. The SAI issued additional recommendations calling for better cross-government collaboration, financing for the coordination committee, and enhanced political commitment.

Internally, the SAI broadened the application of whole-of-government approaches, expanded stakeholder engagement through varied communication channels, and incorporated more visuals into audit reports. It also diversified its workforce, prioritizing cross-cutting skills and expanding training beyond accounting.

IDI Supports Building Competencies and Capacities for Auditing Sustainable Development and the SDGs

Since the adoption of the 2030 Agenda, [IDI](#) has played a central role in supporting SAIs to audit SDG preparedness and implementation. In collaboration with UNDESA, the INTOSAI General Secretariat, and other key partners, IDI has facilitated more than 100 SDG audits across English, Arabic, French, and Spanish-speaking countries. These audits address priority themes such as sustainable public procurement, strong and resilient national public health systems, and efforts to eliminate intimate partner violence against women.

To strengthen SAI capacities, IDI has employed a comprehensive set of instruments and modalities, including:

- Global public goods, notably [IDI's SDG Audit Model \(ISAM\)](#), which provides detailed guidance for applying a whole of government audit methodology. ISAM also incorporates companion frameworks for assessing policy coherence and the principle of “leaving no one behind.”
- Professional education for SAI auditors and leaders, delivered through both e-learning and in-person training.

- Cooperative audits, which integrate learning and hands-on audit support throughout the audit cycle, while embedding quality assurance and impact considerations.
- Awareness raising and advocacy, to highlight the critical role of SAIs in advancing the 2030 Agenda and to demonstrate the added value of SDG focused audits.

IDI remains committed to supporting SAIs in developing the competencies needed to audit national sustainable development results and outcomes, and conduct high-quality, high-impact audits in priority SDG areas.

Going Forward

Looking ahead, as countries enter a critical phase of SDG implementation, the role of SAIs within national and global accountability frameworks will continue to evolve. Emerging areas—such as the oversight of digitalization and artificial intelligence—are expanding the scope of audit work and reinforcing the need for independent oversight of data governance, transparency, and equity.

Meeting these demands will require sustained investment in SDG-related capacity development to strengthen both institutional capacities and individual competencies. Building multidisciplinary skills, enhancing stakeholder engagement, and integrating cross-cutting issues into audit methodologies will be essential for robust and lasting SDG audit practices.

At the same time, SAIs face risks that may constrain their contributions. Political shifts, including changes in national priorities, may alter the incentives for SDG auditing. Threats to SAI independence—whether legal, operational, or financial—pose challenges for the credibility of external oversight. Moreover, waning interest in the SDGs as the 2030 deadline approaches could reduce demand for evidence-based assessments and weaken accountability mechanisms.

Despite these risks, SAIs are well positioned to uphold long-term accountability. Their mandates enable them to transcend political cycles and deliver impartial assessments that support sustained SDG progress. As SDG implementation enters a more urgent phase, the oversight and analytical functions of SAIs will remain essential in helping countries honour their sustainable development commitments.



Source: General Court of Audit of Saudi Arabia

Saudi Fund for Improved SAI’s Performance (Saudi FISP) Meet & Greet – Highlights from the Side Event at INCOSAI XXV in Sharm El Sheikh

By: Manal Alduhaymi and Mohammed Alsubaihi, General Court of Audit of the Kingdom of Saudi Arabia

During Sharm El-Sheikh INCOSAI XXV, the General Court of Audit (GCA) of the Kingdom of Saudi Arabia organized a side event titled “FISP Meet & Greet”, bringing together beneficiaries of the Saudi Fund for Improved SAI Performance (FISP). The Saudi FISP is a funding initiative established by the GCA under the leadership of its President, H.E. Dr. Hussam Alangari. Since 2020, the GCA has allocated 1 million U.S. dollars annually to support the needs of Supreme Audit Institutions (SAIs) in developing countries, helping INTOSAI respond to the increasing demand for direct capacity-building assistance. By 2026, the fund had reached a total value of 7 million U.S. dollars, with continued growth anticipated.



Source: General Court of Audit of Saudi Arabia, INTOSAI Development Initiative

The FISP Meet & Greet provided an opportunity to hear firsthand feedback from SAIs that have benefited from the Saudi FISP. Designed to be brief, warm, and purposeful, the event created a space for beneficiary SAIs to connect directly, exchange reflections, and reaffirm their shared commitment to capacity development driven by practical, measurable outcomes.

While side events often compete with tight schedules during major congresses, the FISP Meet & Greet stood out for its balance: heartfelt in tone yet focused on the successful impact of the fund, and how support is translating into real institutional strengthening. It highlighted the meaningful impact of the fund and how its support is translating into tangible institutional strengthening across recipient SAIs.



Source: General Court of Audit of the Kingdom of Saudi Arabia

The meeting brought together approximately 25 Auditors General and 70 participants, reflecting strong engagement from beneficiary SAIs. The session was moderated by Mohammed Alsubaihi from the General Court of Audit.

Opening remarks were delivered by His Excellency Dr. Hussam Alangari, President of the General Court of Audit of Saudi Arabia. His message was sincere and personal, speaking directly to the beneficiaries and underscoring the human dimension of capacity development.

Following his address, Mr. Einar Gørrissen, Director General of the INTOSAI Development Initiative, offered brief remarks highlighting the positive impact of the Saudi FISP. He emphasized the tangible improvements witnessed through their close coordination with beneficiary SAIs and the meaningful role the fund continues to play in strengthening institutional performance.



Source: General Court of Audit of the Kingdom of Saudi Arabia

The strength of the Meet & Greet was evident in the diversity of its participants. Beneficiary institutions represented a wide range of regions, with attendees from Fiji, Azerbaijan, Bhutan, Kosovo, São Tomé and Príncipe, Gambia, Pakistan, Maldives, Chad, Lesotho, Jordan, Tanzania, Rwanda, Central African Republic, Mongolia, North Macedonia, Ecuador, Jamaica, Philippines, Albania, South Africa, AFROSAI-E, Palestine, Viet Nam, Panama, Botswana, Madagascar, El Salvador, and Antigua and Barbuda, in addition to representatives from the IDI and the CBC Chair.

This diversity was more than a list of countries—it illustrated the varied operational realities in which SAIs function. Some institutions are moving quickly toward digitalization, while others are still strengthening basic infrastructure. Some face constraints related to scale and the availability of human resources, while others are responding to increasing expectations for audit quality and impact. Despite these differences, the discussions and reflections during the Meet & Greet revealed a shared direction: SAIs everywhere are seeking sustainable ways to modernize, professionalize, and deliver stronger accountability outcomes for their citizens.

This tone was significant. In many development contexts, beneficiary engagement can feel “top-down.” In contrast, Meet & Greet created a respectful and balanced environment that placed beneficiary experience at the center. It reinforced an important principle: beneficiaries are not passive recipients—they are active partners shaping the success and relevance of capacity-building efforts.



Source: General Court of Audit of the Kingdom of Saudi Arabia

Regional Reflections from Asia, Europe, and Africa

A highlight of the session was the inclusion of regional perspectives from heads of SAIs that have benefited from the funds. Their contributions added both structure and meaningful context to the discussion. Three Auditors General delivered remarks on behalf of their respective regions:

- Asia was represented by Auditor General Hussain Niyazy (Maldives).
- Europe was represented by Auditor General Vlora Spanca (Kosovo).
- Africa was represented by Auditor General Alexis Kamuhire (Rwanda).

Collectively, their messages reinforced a shared theme: support has the greatest impact when it strengthens practical capabilities—people, systems, tools—and when it is paired with learning, coordination, and genuine institutional ownership.

H.E. Vlora Spanca, Auditor General of Kosovo, captured this spirit in her remark:

“Saudi FISP reflects the true meaning of ‘sharing is caring.’”

These regional reflections also underscored an important truth: capacity development is not a one-size-fits-all process. Each region faces its own needs, constraints, and developmental realities, yet SAIs share common goals—enhancing performance, strengthening credibility, and ensuring audit relevance in an increasingly complex and fast-changing environment.

Three Underlying Ideas That Shaped the Session's Value

1) Turning Support into Sustainable Outcomes

Across the SAI community, a familiar lesson continues to resonate: the Saudi FISP has served as a direct and responsive funding mechanism that accelerates institutional improvement. Beneficiaries highlighted the importance of connecting support to tangible, lasting enhancements—such as strengthening staff capabilities, modernizing audit methodologies, and building systems that help SAIs operate more efficiently and effectively.

2) Modernization and Information and Communication Technology (ICT) as a shared priority

Whether SAIs are adopting audit management tools, improving data handling, or strengthening digital readiness across the audit cycle, modernization is increasingly essential to audit quality and impact. The Meet & Greet reaffirmed that supporting ICT is not just about acquiring tools, it also requires capacity building, training, governance, and sustainable integration into daily audit work.

A Unique Legacy: The Beneficiaries' Reflections Book

One of the most distinctive and memorable elements of the Meet & Greet was the Beneficiaries' Reflections Book, created for participating SAIs to record—in their own words—how the FISP has impacted their institutions.



Source: General Court of Audit of the Kingdom of Saudi Arabia



Vugar Gulmammadov, Chairman of the Chamber of Accounts of the Republic of Azerbaijan, signs the Saudi FISP reflections book. Source: General Court of Audit of the Kingdom of Saudi Arabia

The book did more than collect written statements. It served as a tangible, collective record of progress and partnership, bringing together reflections from SAIs across diverse regions into a single artifact. This compilation stands as evidence of the human and institutional impact made possible through development cooperation, showcasing how support translates into real improvements, strengthened capabilities, and a shared sense of purpose within the global SAI community.

Importantly, the book also demonstrates valuable practice: complementing formal reporting with the voice of beneficiaries. In capacity development, impact is not measured solely through processes, indicators, or output; it is also reflected in the lived experiences of institutions implementing change, often under significant constraints.

As highlighted during the event, the book is now preserved and displayed in the GCA Museum, serving as a visible reminder of the partnership behind FISP and the shared commitment to strengthening SAIs.

At its core, the Meet & Greet reflected a simple yet powerful idea: development cooperation is strongest when it is both structured and human—guided by governance and accountability yet enriched by genuine dialogue.



Mme Fadhila Gargouri, Premier President of the Cour des comptes of Tunisia and ARABOSAI General Secretariat, signs the Saudi FISP reflections book. Source: INTOSAI Journal

Looking Ahead

As SAIs navigate an environment defined by increasing complexity, emerging risks, rising public expectations, and rapid technological change, capacity development must remain responsive, practical, and sustainable. FISP embodies the commitment of the General Court of Audit and the Kingdom of Saudi Arabia to support SAIs through a mechanism designed to strengthen capacity building in impactful ways.

The FISP Meet & Greet added an additional layer of value by creating a space where beneficiaries could connect, exchange insights, and contribute to the shared story of progress. The GCA reaffirmed its dedication to continuing the fund and supporting SAls working in fragile contexts. It also emphasized that future allocations would prioritize institutions that have not previously received support and operate under challenging conditions. The scope of the fund will continue to focus on capacity building, professional training, and digital infrastructure.

Conclusion

The FISP Meet & Greet at INCOSAI XXV was warm in spirit and productive in substance—an event that strengthened partnerships, elevated beneficiary voices, and reinforced the shared purpose that lies at the heart of INTOSAI cooperation.

Until we meet again, with more lessons learned and more success stories from all partners in this fund—leaving no one behind.

Learn more about the Saudi FISP program here: <https://youtu.be/BYHKvBzNBhA?si=A-2kzrviZnfBh4F5>



Source: INTOSAI WGEA

The Cooperative Audit on Climate Change Adaptation Actions launched at the INCOSAI XXV

Authors: Vivi Niemenmaa & Mohamed Ibrahim Jaleel, moderators of the side event

The INTOSAI Working Group on Environmental Auditing (WGEA) side event, “Innovations in Environmental Auditing”, at the INCOSAI spotlighted the latest innovations within the INTOSAI WGEA community. First, highlighting some of the recent innovations, Vivi Niemenmaa from the WGEA Secretariat introduced the new agile support system, Audit Clinic, that has been piloted in 2025 with outstanding feedback. This is a mechanism where SAIs can book a one-hour consultation slot with a more experienced SAI to discuss any environmental audit related issue. As another innovation, Dashiell Da Costa from SAI Brazil, revealed the first results of the second assessment round of the ClimateScanner, covering assessments from 100 SAIs. The official launch was foreseen in the COP30 Climate Conference.

The centrepiece of the event was the launch of the summary report from the global cooperative audit on Climate Change Adaptation Actions (CCAA). This is a landmark cooperation led by the IDI and the WGEA, involving 54 SAIs across all regions. Summary publication *Global Climate Adaptation Audits for a Resilient Future* consolidates lessons learned and actionable recommendations from audits carried out by the participating SAIs. The audits have revealed significant gaps, but also promising opportunities, in how governments worldwide are adapting to escalating climate impacts.

High Level Panel Discussed the Adaptation Audits

A high-level panel brought together Auditors General to reflect on what the recent climate change adaptation audits are revealing across different regions, and what those lessons mean for strengthening public governance in the face of escalating climate risks. Building on the launch of the cooperative audit's summary publication, the discussion emphasized both common systemic gaps and practical opportunities for improvement, particularly in countries where climate impacts are already shaping day-to-day development choices.

Auditor General Karen Hogan of Canada highlighted the track record of SAI Canada in climate-related audits, including a recent audit on adaptation. She also reflected on the many benefits from the perspective of a mentoring SAI, as the CCAA project relied on dedicated mentor support from SAIs of Canada, Maldives, New Zealand, PASAI Secretariat, and USA.

Speaking from the perspective of small island developing states, Auditors General Hussain Niyazy of the Maldives and Finau Nagera of Fiji drew attention to the distinctive challenges SIDS face, where climate impacts are immediate and the margin for policy failure is narrow. Mr. Niyazy highlighted that audit findings from SIDS show that, despite existing climate policies, implementation is hindered by weak governance, limited capacity, poor coordination, and barriers to accessing climate finance. He stressed that building resilience requires stronger institutions, better oversight, accessible climate finance, data-driven action, and closer peer collaboration among small island developing states (SIDS) SAIs.

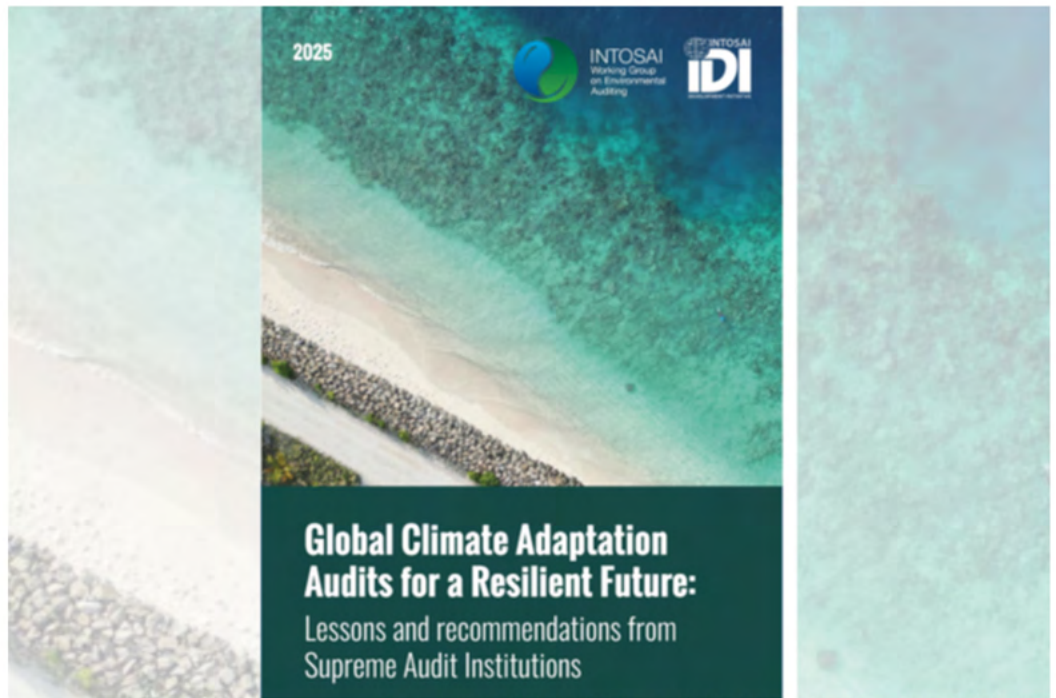


Source: INTOSAI WGEA

Online Training and Mentoring Delivered Strong Results

Reflecting on the cooperative audit model itself, Auditor General Charles Deguara of Malta praised the quality of support provided to participating auditors, highlighting both the online training and the mentoring offered throughout the audit process. Deputy Director General Archana Shirsat echoed the potential of these online support approaches to play an even greater role in future capacity-building initiatives.

The event was opened by outgoing Chair of the WGEA, Auditor General Sami Yläoutinen from SAI Finland, and closed by the new Chair, Auditor General Monthien Charoenpol from SAI Thailand, paving way for the future action supporting SAIs with their climate audits.



Source: INTOSAI WGEA and INTOSAI Development Initiative

Beyond Promises and Plans: Making Climate Adaptation Deliver

Authors: Raisa Ojala & Vivi Niemenmaa, coordinators of the drafting of the CCAA publication at the INTOSAI WGEA Secretariat in 2025

Adaptation Is Urgent—But Progress Is Fragile

Due to climate change, communities across the world are losing their homes to floods, crops to drought, and coastlines to rising seas. The financial risks related to lacking or poor adaptation are also growing. Governments have been responding with their plans and promises—but adaptation on the ground remains fragile. The recent Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) from 54 SAIs revealed why adaptation is failing—and what Supreme Audit Institutions (SAIs) can do to change that trajectory.

The CCAA audits were a milestone. They provided a global snapshot of adaptation governance and identified clear recommendations for governments, SAIs and global stakeholders for improvement. But audits are not an end in themselves—they are a means to drive change. Without systematic follow-up, even SAIs' best recommendations risk being forgotten. To enhance impact, SAIs need to monitor the implementation of these recommendations, engage with key stakeholders within the accountability ecosystem and track whether adaptation indicators improve over time. Robust follow-up systems and tools like ClimateScanner can help SAIs identify high-priority adaptation risks to include in the audit portfolio.

What the CCAA Audits Revealed

The CCAA audits focused on four thematic areas:

1. Climate change adaptation planning and actions
2. Water resources management
3. Disaster risk reduction
4. Sea level rise and coastal erosion

Across these themes, SAIs identified recurring challenges that explain why adaptation efforts often fail:

1. Risk Assessments Are Incomplete or Ignored

Effective adaptation begins with understanding climate risks. Yet many countries lacked comprehensive, up-to-date risk assessments. Where assessments existed, they were often fragmented, sector-specific, or disconnected from planning and budgeting. Some audits found that risk assessments were not used to guide resource allocation, leaving governments reactive rather than proactive.

2. Plans Exist—But Lack Specificity and Coherence

Most audited countries had national adaptation plans or sectoral strategies. However, many plans lacked operational detail: clear roles, timelines, measurable indicators, and budget alignment. Fragmentation was common—plans were scattered across ministries, with little coordination between national and local levels. Without coherence, adaptation actions risk duplication, inefficiency, or outright failure.

3. Implementation Is Weak

Even well-designed plans stalled during implementation. SAIs found governance gaps, insufficient capacity, and poor coordination among implementing agencies. In some cases, adaptation efforts were reduced to isolated projects rather than integrated strategies. Legal backing and enforcement mechanisms were often missing, making adaptation commitments aspirational rather than actionable.

4. Financing Is Inadequate and Uncoordinated

Funding gaps were a universal finding. Many governments lacked dedicated climate finance strategies or systems to track adaptation spending. Budget tagging and cost-effectiveness analysis were rare. As a result, resources were not systematically directed to high-risk sectors or vulnerable populations. Heavy reliance on international funds added complexity especially in small island developing states, with countries struggling to access and manage climate finance effectively.

5. Monitoring and Evaluation Are Almost Non-existent

Perhaps the most critical gap identified was the absence of robust monitoring and evaluation (M&E) systems. Without M&E, governments cannot assess whether adaptation actions reduce vulnerability or deliver intended benefits. SAIs reported that most countries lacked indicators, baselines, or centralised data systems for adaptation. This makes accountability—and learning—extremely difficult.

6. Inclusiveness Is Limited

Adaptation measures often overlook the voices of those most affected: indigenous peoples, women, rural communities, and other vulnerable groups. While some audits highlighted good practices in participatory planning, most found engagement insufficient or inconsistent. Poor inclusion undermines trust, equity, and the sustainability of adaptation actions.

The Role of SAIs in Follow-Up

SAIs have a unique mandate to provide independent oversight of public spending and policy implementation. SAIs can:

- Verify whether governments have addressed gaps identified in the CCAA audits.
- Assess progress on key enablers: risk assessment, planning, coordination, finance, inclusiveness, and monitoring systems.
- Highlight good practices and share lessons across countries and regions.
- Strengthen transparency and trust in climate governance.

Follow-up audits should not be one-off exercises. They must become part of a sustained audit practice, embedded in annual plans and supported by institutional strategies. This requires capacity building, tailored methodologies, and collaboration across SAIs.

Leveraging ClimateScanner for Continuous Tracking

Monitoring adaptation progress is challenging. Benefits often materialise decades later, and metrics are hard to define. SAIs can include climate adaptation as a thematic area in the strategic audit portfolio and identify audits that can be taken up over a period of time looking at the different dimensions of climate change adaptation actions.

ClimateScanner, an INTOSAI WGEA initiative created by SAI Brazil, can complement performance audit efforts related to adaptation.

ClimateScanner provides a rapid review of climate governance, policies, and finance. As a scanner, it does not replace audits. However, by integrating CCAA follow-up audits with ClimateScanner assessments, SAIs can:

- Track whether adaptation indicators improve over time.
- Compare progress across countries and regions.
- Identify emerging risks and priorities for future audits.
- Provide evidence for global frameworks such as the Paris Agreement and the Sustainable Development Goals.

For example, if a CCAA audit recommended establishing a national climate finance strategy, SAIs can use ClimateScanner to check whether such a strategy exists and whether budget tagging is operational. Similarly, if an audit highlighted gaps in risk assessment, ClimateScanner can help verify whether updated, inclusive risk frameworks have been institutionalised.

From Recommendations to Results: A Call to Action

The CCAA summary report, individual audit reports as well as a question bank consisting of audit questions developed for the online training as well as the questions that SAIs actually used, all provide a great source of information and inspiration for SAIs around the world.

The CCAA audits delivered a clear message: adaptation fails because of gaps in governance, financing, and follow-through. SAIs have shown that these gaps can be identified—and addressed. But the next step for the SAIs that have audited adaptation is crucial: monitoring whether governments act on audit recommendations and whether adaptation outcomes improve.

Climate adaptation is a race against time. Every delay increases risks to lives, livelihoods, and public budgets. The CCAA audits have illuminated the path forward: systematic, inclusive, and accountable adaptation. Now, SAIs can initiate audits on the topic and follow up the progress, enforcing accountability, and ensuring that every dollar spent delivers resilience where it is needed most.

You can find the audit report in three languages:

English: [CCAA-Global-Publication.pdf](#)

Spanish: [CCAA-Global-Publication-SPA.pdf](#)

Arabic: [CCAA-Global-Publication_AR-Final.pdf](#)

An audit question bank collects the questions based on the online training and conducted audits: [Microsoft Word – CCAA_Climate Adaptation Audit Question Bank](#)

Global Cooperative Audit of Climate Change Adaptation Actions



Source: INTOSAI Development Initiative

How the Audit of Climate Change Adaptation Actions (CCAA) Contributed to SAI Capacity Development

Author: Shofiquil Islam, Senior Manager Professional and Relevant
SAIs, INTOSAI Development Initiative

Under the Cooperative Audit of Climate Change Adaptation Actions (CCAA), the INTOSAI Development Initiative (IDI), in partnership with the INTOSAI Working Group on Environmental Auditing (WGEA), supported 54 Supreme Audit Institutions (SAIs) of seven INTOSAI regions – ASOSAI, AFROSAI-E, ARABOSAI (ongoing), CAROSAI, EUROSAI, OLACEFS, and PASAI – to strengthen their capacity to audit government responses to climate change adaptation. The initiative combined ISSAI-based cooperative performance audits with structured capacity development, enabling the 287 auditors of the participating SAI audit teams to enhance professional competencies while delivering nationally relevant audit results.

Climate change adaptation presents methodological and governance complexities. It requires analysis of cross-sectoral planning, long-term risk management, scientific data, financing mechanisms, and institutional coordination. Many participating SAIs had limited prior experience in auditing climate change adaptation. At the same time, SAIs were required to conduct the audit based on the ISSAI-based performance audit methodology. IDI therefore structured its support to address both methodological rigour and extensive subject-matter knowledge of climate change.

Thematic Professional Education as the Foundation for Audit Quality

Professional education formed the foundation of the CCAA capacity development model. Through its Integrated Education and Audit Support (IEAS) model, IDI delivered systematic learning that was aligned, on one hand, with academic knowledge and international practices on the subject matter, and on the other hand, with the different phases of the audit process. Since climate change affects countries in different ways, IDI and WGEA identified four thematic areas that, to a large extent, capture the diverse ways in which climate change adaptation actions are implemented across different regions of the world. These themes were designed to provide participating SAIs with options that could best match their national contexts and adaptation priorities. SAIs could choose among the four themes when scoping their climate change adaptation (CCAA) audits.

These thematic education tracks provided a common analytical framework for examining climate change adaptation issues. They covered key dimensions of adaptation governance, effectiveness, inclusion, planning, implementation, and monitoring. The learning modules strengthened auditors' understanding of climate risk concepts, national adaptation commitments, performance audit methodology aligned with the ISSAIs, and the development of appropriate audit questions, criteria, and evidence-based findings. IDI provided audit question banks for the four thematic areas to assist the SAIs in scoping their audits to best suit their contexts.

IDI's online Independent Evaluation and Audit Services (IEAS) platform, eLearning modules, and webinars provided the framework for SAI learning. The process was directly linked to practical audit milestones, including audit design, fieldwork and reporting. This ensured that knowledge acquisition translated into improved audit practice within each SAI.

Integrated Mentoring and Methodological Support

The education component was complemented by sustained mentor engagement throughout the audit process. The selected group of climate change specialists who supported the SAI teams as mentors provided valuable technical guidance from risk assessments and audit planning through to draft report review.

Mentor support combined methodological expertise with subject matter knowledge related to the four thematic areas. They assisted audit teams in refining audit questions, strengthening criteria, assessing evidence and formulating clear recommendations. Regular feedback enhanced the consistency and analytical depth of the audits across participating SAIs.

By grounding their findings in recognised standards and conducting contextual analysis, SAIs were able to formulate recommendations to address gaps in adaptation planning, coordination, and monitoring. The strengthened methodological basis enhanced the relevance of audit outputs within national policy frameworks.

Regional Collaboration and Support to Small Island Developing States

A significant number of participating SAIs were from Small Island Developing States (SIDS), from the ASOSAI, CAROSAI, PASAI, and OLACEFS regions, where climate change adaptation is closely linked to national development and resilience. These SAIs often operate with limited resources and small audit teams.

In the Pacific region, the PASAI Secretariat collaborated closely with IDI to coordinate participation and support member SAIs. Mentors from the SAIs of New Zealand and Australia worked alongside IDI mentors to provide technical and methodological guidance to PASAI SAIs. This collaboration strengthened regional coordination while ensuring alignment with the global CCAA audit framework.

Tailored mentoring and structured follow-up enabled SIDS SAIs to participate effectively in the cooperative audit and get the reports published within the timeline. For several Pacific SAIs, the CCAA represented their first performance audit focused on climate change adaptation. Through the thematic education and mentor support, audit teams strengthened their capacity to assess national adaptation plans, water resources management, disaster risk reduction measures and climate-related programmes in line with performance audit standards. See the SIDS SAIs [here](#).

Sustaining Capacity and Supporting Accountability

The CCAA contributed to capacity development at both individual and institutional levels. Participating SAIs strengthened their application of performance audit standards to complex policy areas and reinforced internal processes for planning and supervising such audits.

The combination of thematic professional education and subject-matter-informed mentoring enabled SAIs to produce audit reports grounded in sound methodology and contextual analysis. This strengthened the credibility of audit findings related to areas of risk assessment, adaptation planning, coordination, inclusiveness, implementation, resources, and monitoring and evaluation and supported their consideration within national accountability processes. Through the CCAA audits, IDI and INTOSAI WGEA demonstrated how structured, integrated capacity development can enhance audit quality and reinforce SAIs' roles in examining government action on climate change adaptation, including in resource-constrained contexts such as SIDS.



Source: INTOSAI Working Group on Environmental Auditing

Driving Innovation in Environmental Auditing – SAI Finland Concludes INTOSAI WGEA Chairmanship

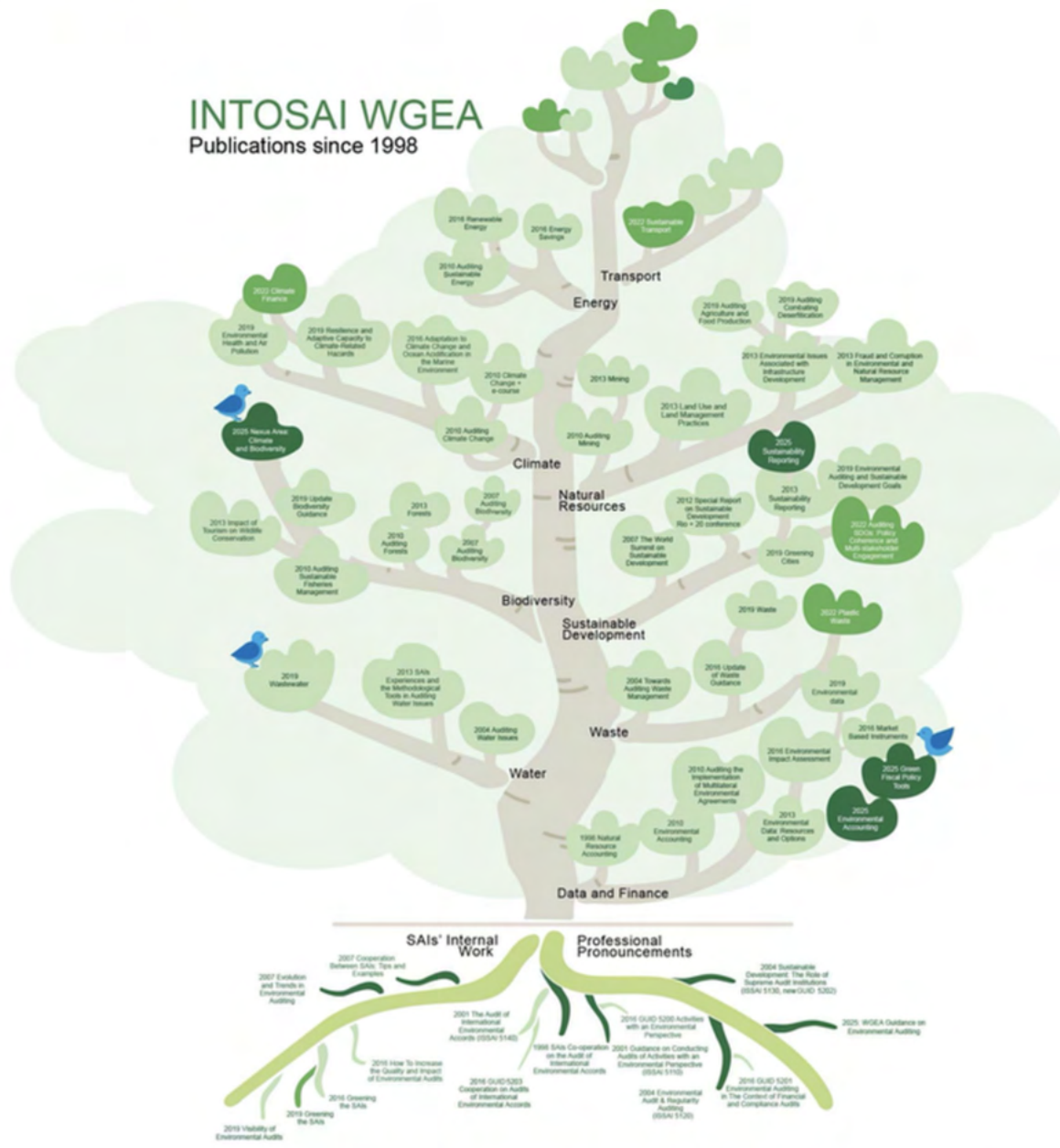
Author: Vivi Niemenmaa, Secretary General of the INTOSAI WGEA in 2020-2025 at SAI Finland

SAI Finland handed over the INTOSAI Working Group on Environmental Auditing (WGEA) Chairmanship to SAI Thailand at the XXV INCOSAI. This article highlights our chairmanship period 2020-2025 with a focus on innovation, as well as key takeaways in organising meetings, communicating effectively, and investing in stakeholder relations. It also includes a set of tips that may provide inspiration for other Working Group Chairs.

The vision “For a common sustainable future – Innovative environmental auditing”, guided our work. When we initiated the Secretariat functions at the beginning of 2020, few could have predicted that our first months would unfold against the backdrop of a global pandemic. Yet, it was precisely this unexpected context that pushed us to experiment, adapt, and reimagine how a global working group could flourish.

Bridging Initiatives Through Workplans

INTOSAI WGEA has published more than fifty guidance materials and studies over the years. One of our first actions was to visualise this entire body of work in a WGEA Tree to make it easier to grasp what has been achieved and, when starting a new project, to remember what has been done earlier.

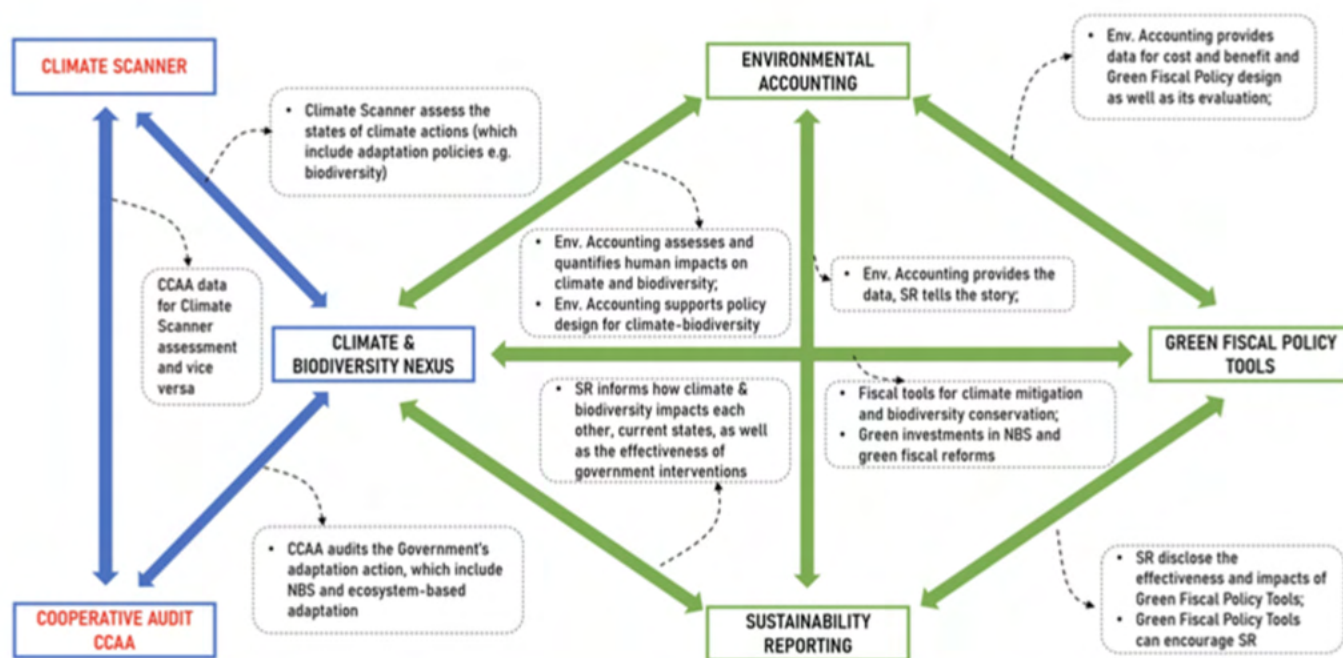


INTOSAI WGEA Tree. Source: INTOSAI WGEA

The WGEA projects aiming at supporting auditing are led by Steering Committee SAIs. In 2020-2022 the focus was on plastic waste, climate finance, sustainable transport, as well as policy coherence and multi-stakeholder engagement. During 2023-2025, the projects were organized under two thematic hubs: climate and biodiversity, and green economy. Project leaders included SAIs of Canada, China, India, Indonesia, Thailand, UK, USA, and European Court of Auditors, with other Steering Committee SAIs contributing.

During the last three years, with the hub structure, we sought to build linkages between projects, including two influential global projects: the ClimateScanner led by SAI Brazil and Cooperative Audit on Climate Change Adaptation Actions carried out with the IDI.

The interlinkages and systemic nature of projects are illustrated in a WGEA fish!



Interconnections of the projects under INTOSAI WGEA Work Plan 2023-2025. Source: INTOSAI WGEA

Another aligning element was the Sustainable Development Goals (SDGs). We stressed that SDG audits can be conducted in many ways. On the one hand, WGEA has addressed individual environmental SDG targets, such as climate finance under the SDG 13A. On the other hand, we highlighted the interlinkages between goals and targets and emphasized the need for policy coherence, offering practical tools for assessments.

The projects were complemented by training through Massive Open Online Courses (MOOCs) organised by SAI Estonia, as well as both in-person and webinar training hosted by iCED in SAI India. As key resource is also the WGEA audit database. We were pleased to learn that this resource has recently been used not only by auditors but also by researchers.

Strengthening Outreach and Stakeholder Relations

Communication was one of Secretariat's key considerations throughout six years. We introduced new publication types, including blogs, podcasts, bulletins for global stakeholders, and videos. A training video on environmental auditing — now replaced by the updated Basics of Environmental Auditing — reached a staggering 6,400 views in six years. LinkedIn became our primary social media channel, allowing us to reach auditors and other stakeholders.

We also developed visualisations, such as the WGEA Tree. In a big online Assembly, we also experimented with visual facilitation, with an artist capturing discussions as they happened. We also produced SDG leaflets to spark brainstorming in workshops.



Visualisation on 2020-2022 projects and their linkages to the SDGs by Raquel Bermengui. Source: INTOSAI WGEA

We approached stakeholder relations from two angles. On the one hand, we wanted auditors to have up-to-date data and information on topical developments. On the other hand, we worked to ensure that SAIs' messages are heard by international organisations. WGEA, for example, commented on issues related to international climate funding, stressing that the amount of funding alone does not guarantee much when the impact is what matters. Similarly, the summary of the CCAA adaptation audits offer more granular information on adaptation planning and implementation than many global analyses based on quantitative data.

SAIs' messages must be brought to the places where policies are shaped. The most visible events for WGEA have been climate conferences, where we participated three times with our own side event. Securing access and organising such events requires collaboration with the host country SAI (SAI UAE at COP28, SAI Azerbaijan at COP29, and SAI Brazil at COP30) and national delegations, as well as nerves of steel to handle last-minute arrangements and uncertainties. A highlight was COP29 in Baku and the presence of the COP President at our event.



Audience at the SAI side event at COP29. Source: INTOSAI WGEA

Meetings must bring value for emissions

The unexpected pandemic had also some positive implications. Online meetings became standard practice, as did webinars. These practices have helped to reduce environmental burden – important factor for an environmental group – as well as the budget burden associated with travel. However, online work also has downsides, not least related to different times zones. It usually was New Zealand that had to compromise their nights' sleep!

Despite the new virtual realities, we never lost sight of the value of in-person meetings and the sense of place. This helped raise the bar for in-person meetings: we met only when necessary, and we ensured they were well planned. For example, we emphasised connecting meeting locations with locally relevant environmental matters. Meetings do not take place in random locations. Instead, they can offer deeper understanding of regional environmental challenges and help participants better understand global linkages.

For the 21st Assembly in Ukulhas, Maldives, we travelled through rough seas to discuss climate resilience; during the 22nd Assembly, we experienced freezing Arctic winter weather in Rovaniemi; and at the 23rd Assembly in Malta, we learned about water-related challenges in the Mediterranean region. These meetings included visits to a sandbank, reindeer herders, and a water recycling centre.



Excursion to the wastewater recycling centre in Malta during the 23rd Assembly. Source: INTOSAI WGEA

Place-based strategies also enabled us to introduce new topics. In Ukulhas, we highlighted the perspective of small island developing states (SIDS), and in Rovaniemi we discussed indigenous knowledge — valuable for understanding rapidly changing environments in the Arctic and beyond. I am very proud that this meeting initiated a global network of auditors examining indigenous affairs in auditing, extending beyond environmental themes.

Celebrating the Success and Turning Challenges into Triumphs

An innovation in celebrating success was the launch of the WGEA Award “Inspiration in Environmental Auditing”. The purpose of the Award is to recognise achievements and encourage auditors to explore new approaches and good practices. It has now been awarded four times at the WGEA Assembly.



Handing out the first ever INTOSAI WGEA Award at the 20th INTOSAI WGEA Assembly, broadcasted online from a studio in Helsinki. Source: INTOSAI WGEA

A real innovation was the development and piloting of the Audit Clinic, a new and agile support model. It emerged as a response to a failed attempt to establish a heavier peer-to-peer support model. As this approach did not gain traction, we reversed the concept. The Audit Clinic allows a SAI to book a one-hour slot to discuss any environmental auditing topic with more experienced colleagues. The pilot phase received excellent feedback from participants.

Institutionally, we enhanced the WGEA structure by establishing the Vice Chair role and inviting SAI Maldives to serve in this role. The need was practical: sharing the workload and gaining valuable insights from a SAI operating in a different context. It also provides an opportunity for a small SAI to take part in a leadership role that it might not otherwise have the resources to undertake.

Agility Provides Opportunities for a Small SAI

We consider the six-year chairmanship — long established tradition in the WGEA — to be a good timeline. It is long enough for the chair to grow into the role. For example, we first observed the slow progress in updating INTOSAI standards, and in our second three-year mandate, after no progress in the INTOSAI due process for standard setting, we simply renewed outdated WGEA guidance materials through the INTOSAI Quality Assurance Process for Non-IFPP products as a WGEA guidance. This reflects our belief that the most important goal of the INTOSAI Working Groups is to serve auditors.

Each SAI has its own style of management. The Secretariat in Finland strongly believed in informal interaction. In our opinion, very formal settings with strict protocols block discussion and kill innovation.

One advantage of hosting the Secretariat within SAI Finland was the high degree of autonomy and the organisation's flat hierarchy, which allowed for rapid top-management decisions when needed. As a result, the Secretariat could work in a very independent and agile manner. This is an important lesson: with the right attitude, even a relatively small SAI can effectively lead a global Working Group.

In mid-2025 we did an outreach analysis. Despite having 86 Members, WGEA was able to reach as many as 174 SAIs through various projects and trainings. This has been possible only through collaboration — thanks to the work of previous leaders, the steadfast support of the Steering Committee, and the dedication of our project leaders

It has been an honour to serve the WGEA community — a community deeply committed to advancing environmental auditing. We were extremely pleased to pass the baton to SAI Thailand. With new ideas, WGEA will continue to flourish and drive impactful audits contributing to a more sustainable future.

- Vivi Niemenmaa, Secretary General of the INTOSAI WGEA in 2020-2025 at SAI Finland

Tips for the INTOSAI Working Group Chairs:

- Define a clear vision and set priorities – focus on what matters most.
- Give credit where it's due – those contributing voluntary work deserve acknowledgment.
- Strike a balance between online and in-person meetings– consider costs, sustainability, and the value of face-to-face interaction.
- Secure reliable IT support for online meetings if in-house expertise is limited.
- Handle copyright and personal data with utmost care -comply with laws, security standards, and safety requirements.
- Maps and organizational decisions can carry political sensitivities – use accurate map projections and approach such matters thoughtfully.
- Rotate the Chairmanship regularly – fresh perspectives drive innovation.



Einar Gørrissen, Director General of the INTOSAI Development Initiative. Source: INTOSAI Development Initiative (IDI)

Forty Years of IDI — and the Partnerships That Made It Possible

Author: Einar Gørrissen, Director General of the INTOSAI Development Initiative (IDI)

In a time of constant change, where geopolitical challenges, a changing climate, and increasing uncertainty in the world order are all prevalent, it can be difficult to find positive elements – the silver linings to otherwise grey clouds. But here we are: the INTOSAI Development Initiative (IDI) is celebrating its 40th anniversary this year. We have over these 40 years supported Supreme Audit Institutions (SAIs) globally. Our vision continues to be independent, credible, and sustainable SAIs for better societies and improved lives.

So how did it all begin? And, perhaps more importantly, where are we going? In the 2026 issues of the INTOSAI Journal, we will share our story in four parts. We will share insight from our growth and evolution, key developments in professionalisation and governance, and a look ahead. Welcome to the first part of our journey!

Early days in Canada

At INTOSAI Congress (INCOSAI) in Sydney in 1986, the INTOSAI Board approved the resolution to establish the IDI. Its foundations are rooted in the acknowledgement that there was a strong need to support SAIs in developing countries in strengthening their performance and capacity.

When SAI Canada hosted the first technical workshops in 1986, the concept was modest, but the idea was powerful: give auditors tools they can immediately use. These workshops focused on skills — but even more importantly, they created early bonds among SAIs and focused on community. Cooperation became the norm, not the exception. This training and support would continue to build a network of SAIs – leveraging INTOSAI Regional Secretariats, working groups, and partners to build IDI’s reputation as a key resource for SAI capacity development.

Moving time: IDI transitions to Norway

In 1998, members at the XVI INCOSAI approved IDI’s move from Canada to Norway. The Norwegian Parliament approved the decision, and the IDI officially relocated to Norway in 2001, hosted by SAI Norway. It was at this time that IDI was established as a foundation in Norway with a Board overseeing the organization.

We were grateful for INTOSAI’s trust through the transition. The global SAI community demonstrated its confidence in our adaptability through this period, and we were determined to deliver results.



INTOSAI Development Initiative staff photo in Oslo, 2001. Source: INTOSAI Development Initiative (IDI)

Training the Trainers: An Early Lesson in Sustainability

From 2001 to 2005, we focused on long-term training programmes for trainers. We wanted to see that our network of trainers was equipped to deliver support within their institutions and regions. The training wasn't just capacity development; it was a declaration that SAIs could own their future. And it was made possible when regional bodies and individual SAIs stepped up. The approach was realised through workshops around the world – an early one in Norway helped build the SAI trainer community with a home visit and cultural exchange. The INTOSAI network didn't just participate — they co-created.

Capacity Development Grows Up

From 2005 onwards, the increased use of digital solutions in the workplace served to close trans-continental gaps and promote innovation for IDI. This period saw a transition from technical workshops to broader capacity development, including early eLearning efforts. We recognised that SAIs needed more than skills — they needed systems. At the same time, new global trends emerged – a global financial crisis, non-Western economic powers emerged, and increased instability combined with “forever wars” – contributed to increased need for strong institutions, oversight on public funds, and a focus on transparency. The conversation shifted toward how SAIs could contribute to bigger public-sector questions.

IDC and Supporting ISSAI Implementation

Following the signing of the INTOSAI-Donor Memorandum of Understanding, we established the Secretariat for the INTOSAI-Donor Cooperation within the IDI in 2009. Key successes included the introduction of the triannual Global SAI Stocktaking Reports, the development of the SAI Performance Measurement Framework (SAI PMF) and brokering support to SAIs.

In parallel, we began to tackle some of the toughest challenges facing SAIs, hereunder supporting SAIs in implementing the International Standards of Supreme Audit Institutions (ISSAIs). This was a monumental undertaking, and our work in professionalising SAIs this area continues today. Here too, the support of SAIs and INTOSAI has been decisive, and without that collective drive, progress would have been limited.

Work Streams and Tailored Support

When we moved from programmes to work streams in 2019, the transition reflected a more integrated reality. SAIs in recent years face pressures that no training programme from the 1980s could have anticipated.

To illustrate some examples, the following are just some of the key issues we've worked with together:

- UN Sustainable Development Goals — the role of SAIs in supporting SDG implementation, highlighting progress, and policy coherence.
- COVID-19 — unprecedented pressure on public finances, emergency procurement, and the need for agile audit responses from the SAI community.
- SAI independence and governance — global democratic backsliding, and increased pressure on SAI independence, as well as SAIs leading by example when it comes to their governance practices.
- Public debt and sustainability reporting — and most recently, we have turned our attention to support SAIs in the areas of the audit of public debt accountability and the audit of public sector sustainability reporting.

All of these areas demanded bold decisions, innovation, and trust. And once again, the INTOSAI network — regions, committees, working groups, and individual SAIs — has shown up. Our collective support for SAIs has broadened to promote and advocate for their roles in supporting democracy and in anti-corruption.

Strengthening SAIs is not a technical exercise where you train, transfer knowledge, and wait for results. Indeed, the past forty years have taught us that strengthening SAIs requires something far more complex — long-term commitment, institutional understanding, mutual trust and a network that believes in the mission.

A Community Effort

And as we reflect on the past forty years, one truth stands out: impact in the SAI community has never been the result of a solo operation. It has been built through partnerships, trust, and a shared belief that strong and independent SAIs are central to good governance and development. The evolution of our work didn't happen in isolation. It happened because an entire community — the INTOSAI family — chose to stand behind it.

And for that, we thank you — our INTOSAI partners, development partners, SAIs worldwide, and every colleague, resource person, and expert who has chosen to invest their time, experience, and passion in this work.

We look forward to the next 40 years of celebrating impact and shaping futures – together.



Former Director General of the INTOSAI Development Initiative, Magnus Borge (left) and Einar Gørrissen, Director General of the INTOSAI Development Initiative. Source: INTOSAI Development Initiative (IDI)



CELEBRATING IMPACT. SHAPING FUTURES.
Source: INTOSAI Development Initiative (IDI)



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