INDEPENDENT SAIs
OPERATIONAL PLAN 2026

A. Objective

To advocate for and support the independence of Supreme Audit Institutions (SAIs) to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

To support the activities of the INTOSAI-Donor Cooperation which aims to optimize the joint efforts of INTOSAI members and Donor partners in enhancing the capacity of SAIs in developing countries.

B. Strategy

Independent SAIs are key pillars of national integrity and governance. The independence of a SAI from the executive it audits is fundamental, yet the 2023 Global Stocktaking Report (GSR 2023) shows concerning trends as there is a continued reduction in reported SAI Independence.

These developments have been corroborated by other global indices which highlights that a disproportionately large number of constitutional and legal frameworks governing the establishment and functioning of SAIs did not expressly provide for their independence.

Insights gathered from our SAI Independence Rapid Advocacy Mechanism (SIRAM) supplemented those trends, as we have noticed an increase in the request for support both in terms of rapid advocacy and advice by stakeholders on the transposition of SAI independence principles in Legislation.

The mandate of the work stream has been expanded to include the support to the INTOSAI-Donor Cooperation (IDC). The IDC is an international partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and development partners (donors) that supports SAI development.

In 2026, consistent with the ambition of providing predictable support while responding to the expansion of its mandate, the work stream activities will be carried out through five initiatives illustrated below:

1) Global advocacy and support

As in previous years, we will continue to attend various events – to promote SAI Independence and utilize our partners platforms to extend our outreach. In 2026, We plan to upscale our support to the IDC and monitor the implementation of the Kingston Agreement.

In addition, to providing continuous support to the implementation of IDC activities, such as the annual meetings, we will explore partnerships to maximise the impact of the Cooperation. One partnership we will explore is with the International Aid Transparency Initiative (IATI), global initiative to improve the transparency of development and humanitarian resources and their results. Through this partnership we aim to access IATI database to have a timely access to the capacity development projects targeting SAIs.

We will continue to support the IDC Goodwill Ambassador for SAI Independence in her role. It will be done through the establishment of a dedicated support mechanism and the implementation of her annual workplan to maximize her impact. We will also follow-up the implementation of the Fourth International Conference on Finance for Development (FFD4) outcome document by exploring through IDC how Donors and INTOSAI can support SAIs role in key areas like the Domestic Resource Mobilization and Debt Accountability.

In 2026, we will initiate the process for the 2026 IDI Global Stocktaking Report (GSR) by launching the INTOSAI Global Survey. Our ambition is to collect data through the Global survey in a timely and inclusive manner to achieve a continued high response rate (around 90%) as in previous rounds. We also aim to have the preliminary analysis done by the end of 2026, with the GSR issued in early 2027. To that end, we will also develop a dissemination strategy to maximise the outreach and impact of the GSR

We will continue to raise the profile of independent SAIs and highlight their role in consolidating public trust. One avenue we will continue to explore in 2026 is related to the "Strengthening Fiscal Ecosystems" Project funded by the SECO, Gates Foundation and Ford Foundation. Implemented by the Trust, Accountability, and Inclusion Collaborative - Funders for Participatory Governance (TAI Collaborative). This project introduces an ecosystems perspective to examine how the growing diversity of fiscal actors, including SAIs, interact to shape public finance decisions. By unpacking these relationships and the political dynamics behind them, the project seeks strategic insights into how accountability and equity can be advanced.

We will capitalize on our participation in the eleventh session of the Conference of the States Parties to the UN Convention against Corruption (the UN Anti-Corruption Conference) and to the 2nd Global Conference on Harnessing Data to Improve Corruption Measurement. To that end, we will work jointly with UNDP in developing global indicator(s) and adapting methodology to assess public audit systems' functioning, performance, coordination, and their role in preventing corruption. We will leverage on SAI PMF and GSR to support that work.

2) SAI Independence Rapid Advocacy Mechanism - SIRAM

Given the continued demand for ad hoc advocacy, SIRAM will continue to be part of the suite of tools used to advocate for SAI Independence. Iat the same time, we will also move towards integrating SIRAM as part of comprehensive package of support to find the most appropriate way to deal with the structural challenges highlighted through SIRAM.

In 2026, we will conduct an evaluation of SIRAM's implementation to-date and collect users' feedback to find ways to improve its usability and relevance. To that end, we will conduct stakeholders' consultation and benchmark SIRAM with comparable mechanisms[1].

3) **Strengthening SAIs legal Units**

We will continue the implementation of our initiative geared towards strengthening the role of SAIs Legal Units role as the first line of defence in safeguarding SAI Independence in case of threats, consolidating their role in spearheading legislative changes.

In 2026, we will finalize and disseminate the deliverables developed including:

POLICY BRIEF
SAIs and the Judiciary:
Good Practices for Safeguarding Independence

- The Legal Function Maturity Assessment tool
- The Peer Support Platform
- The SAI Legal Repository

We will move away from organizing workshop regional workshops to focus on connecting the SAIs legal practitioners with the broader legal ecosystem, including the judiciary, anti-corruption, attorney generals and prosecutorial functions. Under that umbrella, we will explore partnerships with the United Nations Office on Drugs and Crime (UNODC), the International Development Law Organization (IDLO).

We will also strengthen our collaboration with INTOSAI organs and working groups such as SAIs with Jurisdictional Functions (JURISAI), and the INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML).
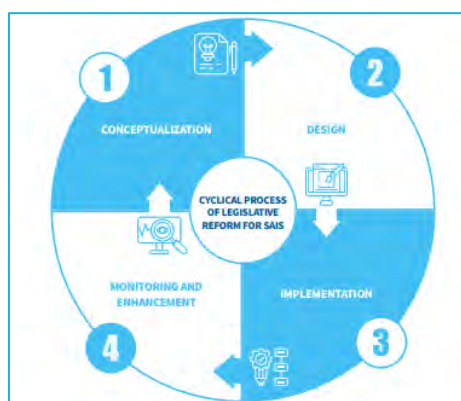
Considering that a strong and resilient legal framework is the bedrock of a sustainable audit practice for an SAI, through the second pillar of LEG SAI initiative we will also support SAIs in their efforts to adapt their legal framework to their audit mandate. To that end, we will assist SAIs in understanding the confines of their mandate including by facilitating peer-to-peer support on how to deal with new aspects of their mandates, such as the acquisition of enforcement powers. We will also provide support to SAIs through the SPMR Act country level support facility and assist them in strengthening their legal frameworks.

Finally, we will partner with bodies like International Organization of Supreme Audit Institutions with Jurisdictional Functions (JURISAI), the World Justice Project, and Organisation of Economic Cooperation and Development (OECD)/SIGMA to facilitate knowledge sharing and capacity development through conferences, events and research on legal aspects of SAIs operations.

4) **Global Project on SAI Independence**

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[1] Such as Transparency International Advocacy and Legal Advice Centers (ALAC)

Following the successful completion of the data collection process and presentation of initial results at INCOSAI XXV, we will support implementation of the project in three directions:

- The first will be the finalization of the Global Project Report with the OECD and support its dissemination. The objective is to Publish the report by April 2026. The dissemination will be done through OECD's networks of Parliamentarians and Ministries of Finance, in addition to INTOSAI traditional channel which will include regional workshops.

- The second will be to encourage mainstreaming of the Global Project's results by its partners. To that end, we will work together with the IMF in the context of their Fiscal Transparency Code and the World Bank through their SAI Independence Index. We will also leverage on IDC as a platform to encourage other Donor organization to utilize the results in their support to SAI Independence.

- The third will be to connect the Global Project to emerging issues to ensure its sustainability. We will aim, in coordination with SECO, to position the Global Project as an element within the "Strengthening Fiscal Ecosystems" Project to explore the synergies between the two topics. We will also aim in coordination with the OECD to connect the Global Project with OECD's work on fiscal literacy and strengthen synergies between SAIs and Independent Fiscal Institutions.

Throughout, we will liaise with INTOSAI through the General Secretariat, the US Government Accountability Office and the General Court of Audit of Saudi Arabia, in their roles as INTOSAI PFAC Chair and Vice-Chair, to ensure that INTOSAI contribution is properly reflected.

5) Collaborative workshop series

We will continue enabling collaboration between SAIs and their stakeholders in support of independence. The interactions with Civil Society Organizations (CSOs) will be pursued through the CADRE GFP project in Zambia and Malawi but also through the country level support through SPMR Act. The collaborative workshop series will also be offered on demand in 2026 to SAIs who would like to engage with their citizenry.

The power of digital tools will serve to enhance the engagement between SAIs and citizens through CSOs. We are prepared to leverage digital technology to support the legitimacy and credibility of the SAI and stimulate citizen and CSO engagement to support SAI independence. We will explore the possibilities of civic tech through the development of dedicated solutions to stimulate citizen engagement in favour of SAIs. To optimise the way SAIs, interact with their stakeholders, we will use Gov Tech solutions through improved websites, and social media presence, to make their actions more visible.

Finally, we will assist SAIs in working more effectively with media to enhance the impact of their work, but also to avoid the distortion of messages to preserve their reputation and consolidate their independence

C. Partnerships

Within the INTOSAI community, ongoing partnerships include selected INTOSAI Regions where we will work on joint activities to strengthen our ability to closely monitor development at the SAI level. We will also work with other INTOSAI bodies, including the INTOSAI Capacity Building Committee (CBC) to disseminate advocacy material and the General Secretariat to support their advocacy work towards institutional stakeholders. Under the Global Project we will work with the INTOSAI General Secretariat, the US GAO and the General Court of Audit of Saudi Arabia, in their roles as INTOSAI PFAC Chair and Vice-Chair, as well as the INTOSAI PSC.

Outside the INTOSAI community and to support the IDC, we will expand on the initial contacts established with various networks and organisations, including the partners of the Global Project i.e. OECD, the WB, IMF, in addition to accountability actors in the civil society sphere, such as Open Government Partnership and Transparency International.

We will significantly expand our partnerships with Philanthropy to explore further areas of synergies. This will be done through the TAI Collaborative. It will be linked to the collaborative workshop series and the strengthening fiscal ecosystems project.

All this will be achieved with the earmarked financial support that we are receiving from the European Union, Global Affairs Canada, the French Ministry for Europe and Foreign Affairs, the General Court of Audit of Saudi Arabia, and the State Secretariat for Economic Affairs of the Swiss Confederation (SECO). We would remiss not to mention IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), SAI Latvia, INTOSAI, Irish Aid and the Austrian Development Agency (ADA).

D. Delivery Mechanisms

A variety of delivery instruments will be used to support the implementation of the activities of the independence workstream and the IDC, including:

- **In-country interventions:** Mainly used to facilitate establishment of relationships between SAIs and stakeholders (CSO, MoF, Parliament, Integrity Institutions). In some cases, IDI will attend the workshops and in others we will provide remote guidance and assistance, while supporting the organization of the workshop. We will also use in-country interventions in SIRAM cases and when we provide technical support, such as by conducting interviews with relevant stakeholders or beginning an assessment of a SAI's country context to address potential or ongoing independence threats.

- **Product development and reference group meetings:** Gathering and fostering a network of resource pools of subject matter experts to collaborate on and develop capacity development materials for SAIs, leveraging on thematic and technical expertise from within and outside the INTOSAI community on topics such as good governance, rule of law, civil society interactions and institutional strengthening.

- **Webinars and awareness raising events:** Will be used to disseminate our global products developed with partners and reach out to broader audiences.

- **Creating pools of resource persons to support the implementation of the different initiatives and upscale our delivery ability**.

- **Creating advocacy-centered capacity development resources, media and engagement tools for better citizen engagement on independence topics** through stakeholder consultations, knowledge-sharing workshops and competence-building activities in our in-country support projects.

- **Resource kit and guidance materials:** Will be used as a conduit to bring communities together, raise their awareness on SAIs, and turn them into advocates for SAI independence.

- **Podcast and media intervention:** Used to stimulate interaction with media and promote our champions of advocacy series.

E. Outline Plan 2026

IDI's annual plans are presented within the context of the IDI Strategic Plan 2024-2029. The following table presents the 2026 plan in the context of background developments till the end of 2025.

Component and Initiative	Background developments till the end of 2025	Plan 2026
Global Advocacy and Support	• Attended global/regional events to presents on value of SAI independence to stakeholders outside INTOSAI • Dissemination of communication material through social medial and online platform • Dissemination of GSR 2023 and other studies on SAI independence • Continued promotion and maintenance of SIRC, including translation of documents in all IDI working languages • Supported Regional's activities for SAI independence and partnered with selected Regions to generate knowledge on SAI independence	• Attend global/regional events to presents on value of SAI independence to stakeholders outside INTOSAI • Launch and conduct the 2026 INTOSAI Global Survey • Prepare and present the preliminary findings of the GSR 2026 • Organize IDC annual meetings in collaboration with CBC and IFAC • Revitalize SAI Capacity Database in partnership with IATI • Strengthen SAIs role in Domestic Resource Mobilization and Debt Accountability through IDC • Develop indicator(s) and methodology to assess public audit role in preventing corruption in partnership with UNDP • Support implementation of fiscal ecosystem project in partnership with SECO, Gates, Ford Foundation
SIRAM	• Processed 4 SIRAM cases within timelines whenever possible • Continuous improvement of SIRAM • Facilitated donor dialogue on cases and provided platform for coordinated assessment of cases • Country level interaction with stakeholders to collect information on ongoing cases	• Process SIRAM cases received • External evaluation of SIRAM • Revise SIRAM's ToR as per the results of the evaluation
LEG SAI	• Regional workshops in EUROSAI, AFROSAI-E and OLACEFS • Country level support to SAIs in ASOSAI, PASAI, CREFIAF and AFROSAI-E • Development and roll out of capacity development for legal practitioners • Country level support under component 3 of SPMR Act on SAI Independence • Publication of the two Briefing notes on relationships of SAIs with the Judiciary and the cycle of legislative development for SAIs	• Finalize Legal Function Maturity Assessment tool and pilot it with selected SAIs • Launch the Peer Support Platform • Develop The SAI Legal Repository and continuously populate it • Disseminate the briefing notes on Legislative development and SAIs Interaction with the Judiciary • Provide Country level support to selected SAIs in ASOSAI, PASAI, CREFIAF and AFROSAI-E

Component and Initiative	Background developments till the end of 2025	Plan 2026
Global Project on SAI Independence	• Country level visits to five SAIs • Questionnaires to 25 SAIs from non-OECD countries • Surveys to 38 SAIs from OECD countries • Regional workshops for data collection and validation • Presentation of initial results at INCOSAI XXV • Stakeholder engagement and outreach in support of the global project	• Publish IDI/OECD joint Report on the results of the Global Project • Support OECD in the development of OECD principles • Regional workshops in PASAI and AFROSAI to support dissemination of the results of the Global Project • Collaborate with World Bank on revision of SAI Independence Index • Collaborate with OECD to create synergies between the Global Project and the Fiscal literacy Initiative
Collaborative Workshop Series	• Implementation of CADRE GFP in Zambia and Malawi • ASOSAI Regional workshop with OGP on SAI-CSO engagement • CREFIAF and AFROSAI-E regional workshops with IBP on SAI-CSO engagement • Roll-out of collaborative workshop series in 6 countries • Country level support under component 3 of SPMR Act on stakeholder engagement	• Finalize implementation of CADRE GFP in Zambia and Malawi • Evaluation of CADRE GFP • Roll-out of the collaborative workshop series in selected countries • Country level support under component 3 of SPMR Act on stakeholder engagement
Workstream management	• Work stream designed and implementation strategy developed • Refined implementation approach for tsupport to SAIs component • Identified strategic partners for initiatives such as the Global Project and SAI/CSO Collaboration	• Continuous management of the work stream • Assessment of current partnerships • Identification and implementation of new partnerships • Continuous resource planning

F. Expected Results

Global Advocacy and Support

Result Level	Links to IDI Aggregate Indicator for Strategic Priority…	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Short-term Outcome	P1 Strengthen SAIs' institutional environment	Threats to SAI independence addressed	[47] Cumulative number of SIRAM responses (all countries) assessed as having fully or mostly addressed the threat to SAI independence (assessment by IDI SAI Independence team)	2023	15	17	19	21

Result Level	Links to IDI Aggregate Indicator for Strategic Priority…	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
IDI Output[2]	P1 Strengthen SAIs' institutional environment	Threats to SAI independence addressed	[46] Cumulative number of SAI independence threats (all countries) reported to IDI or proactively identified by IDI, investigated but not progressed to a SIRAM case	2023	15	25	35	45
IDI Output	P3 SAIs demonstrating their value to the public	Dissemination of communication materials in support of SAI Independence	[57] Cumulative numbers of downloads of SAI independence materials and products across digital platforms	2023	10000	15000	20000	25000
IDI Output	P3 SAIs demonstrating their value to the public	Increased awareness on SAI Independence	[52] Cumulative number of IDI and joint research projects addressing dimensions of SAI Independence	2023	3	5	7	10
IDI Output	P3 SAIs demonstrating their value to the public	Increased awareness on the importance of SAI independence	[48] Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI	2023	3	6	9	12

Support to SAI

Result Level	Links to IDI Aggregate Indicator for Strategic Priority…	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Short-term Outcome	P1 Strengthen SAIs' institutional environment	Strengthen SAIs legal frameworks	[50] Cumulative number of SAIs supported to review and successfully strengthen their legal frameworks[3]	2023	3	6	9	12
IDI Output	P1 Strengthen SAIs' institutional environment	Strengthen SAIs ability to monitor and respond threats to SAI independence	[55] Cumulative number of SAI legal units assessed and supported	2023	3	6	9	12
IDI Output	P1 Strengthen SAIs' institutional environment	Strengthen SAIs ability to monitor and respond threats to SAI independence	[56] Cumulative number of SAI legal experts trained	2023	20	40	60	100

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[2] Indicator redefined to note these are independence threats investigated by IDI but not progressed to a SIRAM case, rather than cases considered resolved. Consequently, changed from S/T outcome to output indicator, and baseline and all targets reduced by 15.

[3] This indicator can also be linked to S1 Sustainable SAI governance practices and S2 Sustainable SAI Audit Practices where assessment of legal frameworks will be conducted.

Result Level	Links to IDI Aggregate Indicator for Strategic Priority…	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	[54] Cumulative number of country level SAI-stakeholder interaction facilitated in support of SAI Independence	2023	5	20	25	30

Facilitate effective Partnerships in support of SAI Independence

Result Level	Links to IDI Aggregate Indicator for Strategic Priority…	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Stronger coalitions in support of SAI independence	[58] Cumulative number of partnerships established with global actors in support of SAI Independence	2023	3	6	9	12
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Stronger coalitions in support of SAI independence	[59] Cumulative number of joint products developed in support of SAI Independence	2023	1	3	5	7
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	[53] Cumulative number of global/Regional Leadership - stakeholder dialogues facilitated in support of SAI Independence	2023	3	6	9	12

G. Work stream focus on Gender and Inclusion

In 2026, gender and inclusion will be central in supporting Independent SAIs through multiple initiatives, ensuring these values are embedded across various programs. Within CADRE GFP, indicators specifically track gender and inclusion outcomes, providing metrics to assess progress in projects aimed at fostering gender-sensitive and inclusive practices. This approach will also inform the structure and delivery of workshops facilitated under the Collaborative Workshop series, our initiative for enhancing SAI-CSO engagement, and the LEG SAI initiative.

Workshops will focus on building capacities across INTOSAI regions and among SAIs to integrate gender and inclusion in relevant dimensions of stakeholder engagement and participation in audit processes. As such, inclusive methodologies and gender-responsive designs have been prioritized to ensure effective delivery.

In the work stream, creating inclusive spaces that encourage active participation and represent diverse perspectives is essential for mitigating risk and building lasting stakeholder coalitions for advancing SAI independence. Additionally, centring gender and inclusion in our advocacy and outreach efforts, such as with the IDC Goodwill Ambassador for SAI Independence, Rt. Hon. Helen Clark, among other leaders, showcases our commitment to highlighting important voices and champions coming from different perspectives.

These tailored approaches aim to enable Independent SAIs to reflect gender and inclusion in our operations, aligning with broader organizational goals of diversity in governance frameworks.

H. Financial overview at work stream level

For 2026, Independent SAIs work stream's total budget is NOK 23.4 million, which represents a decrease of 8.7% over the 2025 revised budget of NOK 25.6 million. The decrease mainly relates to the reduction of work stream delivery costs by NOK 4.9 million. This reduction is because of reduced activities to match the reduced funding for 2026. Work stream staff costs show an increase of NOK 1.6 million. This reflects the addition of staff in the work

stream related to the work of Global Foundations that has been transferred following organisational review. The balance accounts for apportioned overhead and support costs at the organisational level.

I. Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
1) Required expertise: IDI cannot secure the quantity and quality of available expertise that it currently relies on to deliver initiatives related to technology, climate change, equality and inclusion, and sustainable development	High	Low	Treat	• Continuously identify and maintain a pool of professionals from within and outside SAIs with relevant skills • Maintain relations with existing resource pool and expand resource base • In-house professionals maintain continuing professional development in relevant areas. • Leverage partnerships with SAIs and stakeholders to mobilise resources
2) Appropriate coverage: IDI excludes regions and SAIs institutional models from the coverage of its advocacy efforts, thus reducing impact	Medium	Medium	Treat	• Strengthen coordination with regional organizations • Promote sharing of experiences on SAI independence across regions • Material and tools to be translated into French, Arabic and Spanish
3) Negative reputation: IDI's image is affected by statements of politicians which are affected by its advocacy for SAI independence	High	Medium	Treat	• Advocacy activities must rely on sufficient and appropriate institutional and legal analysis, which are evidence based • Permanently consult relevant stakeholders to understand the institutional context of the SAI when requiring support and advocacy for its independence
4) Effective support to IDC: IDI is unable to allocate sufficient resources to support the IDC.	High	Medium	Treat	• Expand the pool of internal staff contributing to UDC activities • Establish partnerships to support the implementation of IDC's activities.

CELEBRATING IMPACT. SHAPING FUTURES.