

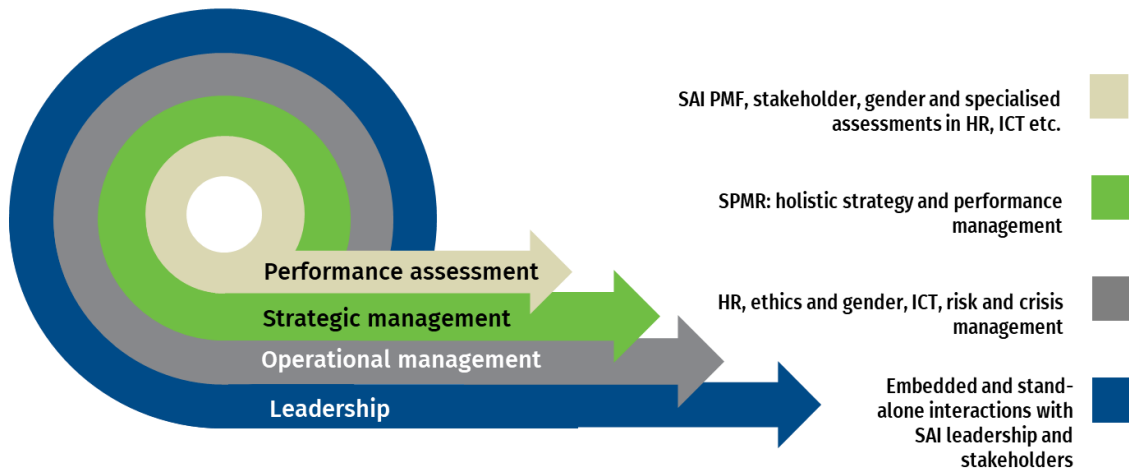
WELL-GOVERNED SAIs
IDI ANNUAL REPORT 2025

Contents

A. Our objective	2
B. Our value addition during 2025	2
C. Our partners.....	3
D. Our delivery mechanisms	4
E. We delivered on our 2025 plans.....	5
F. We were sensitive.....	8
G. Performance against our targets	8
H. Financial overview for our work	10
I. Our risk management	10
J. Reflections and looking ahead.....	11

A. Our objective

The Well-Governed SAIs work stream supports SAIs to lead by example and ensure good governance in their management and operations. The work stream enables SAIs to improve and demonstrate accountability, transparency, sustainability and integrity in their management, performance, and processes. SAIs can thereby act as model institutions for government and public-sector entities.



B. Our value addition during 2025

Well Governed SAIs Outreach

INTOSAI Regions	No. of SAIs in Long Term CD, Knowledge Sharing/ Awareness raising & Training events ¹	SAI Staff in Long Term Capacity Dev Events	SAI and other Staff in Knowledge Sharing/ Awareness Raising Events	SAI Staff in Training Events	Female Participation %
8	79	215	241	91	51.2

In 2025, the Well-Governed work stream provided support to 339 SAI staff of 52 SAIs in the context of long-term capacity development initiatives. 17 SAIs participate in two or more initiatives. SAI staff underscore the effectiveness of this support. In all course evaluation surveys administered after events, across work stream initiatives, more than 90% of respondents expressed they were either satisfied or highly satisfied with the course. 406 persons took part in training, knowledge/ sharing and awareness-raising activities. Staff from a total of 79 unique SAIs participated across all work stream activity. We succeeded in improving our female participation rate as compared to 2024 (from 42% to 48%).

- Methodological development:** A key activity for the year was the completion of the revision of the SAI Performance Measurement Framework (SAI PMF). This included aligning the framework to the approved changes in ISSAI 150 and ISSAI 140, as well as scoping and consultations for further updates and changes. Upon extensive public consultation, the revised SAI PMF framework was officially approved at the XXV in Egypt in October 2025. Under SPMR, the revision of the SAI Strategic

¹ This table shows distinct count of SAIs and SAI Staff. Some of these SAIs and SAI staff participate in more than one initiative. Overall figures reflect such total participations.

Management Handbook kicked off with a workshop that brought together practitioners from SAIs, academia and development partners. The CRISP team finalized the risk management maturity assessment tool.

- **Launch of new rounds of four initiatives:** MASTERY commenced delivery under the new format, which offers integrated and comprehensive leadership development. In total, 52 Heads of SAIs participated across the six masterclass events offered in four languages. Under SPMR, six new CAROSAI SAIs commenced their participation in the new round. pICTURE launched two new rounds, one in French, supporting four SAIs and one in English supporting six SAIs. CRISP supported five new SAIs from CAROSAI in risk management.
- **Development and roll-out of new elements under existing initiatives:** Under pICTURE, innovation has been a new topic, where stakeholders from 10 SAIs and representatives from OECD convened in the Netherlands to showcase and discuss practical ways to support innovative SAI practices. Under SPMR, work began to revise the monitoring and reporting component of the initiative, with a strong emphasis on promoting impactful communication and visibility around SAI performance. The TOGETHER team worked on redesigning the ethics management component of the initiative. CRISP offered the first Global Risk Management Forum, a knowledge-sharing platform for risk management practitioners from and beyond the SAI community.
- **Sustained focus on cross-cutting activities:** The How-to-Governance podcast recorded two new episodes in 2025. The SAI Governance Academy was offered for the third time to eight SAIs that participated in multiple long-term capacity development initiatives under the Well-Governed portfolio.
- **Provision of SAI-level support:** In 2025, two country-level support projects, delivered jointly with the Independence work stream, were finalized, namely Nigeria and Paraguay. Four new such projects were launched in Madagascar, Chad, Serbia and Eswatini. Under the various initiatives, the SAIs of Lesotho, Nigeria, Georgia, Somalia, Gambia, Mongolia, Colombia and Grenada benefitted from focused in-country activities. Another key development is the preparatory work for the SAI PMF assessment of Ukraine, where IDI is leading a team of peer SAIs. Some of the results of those efforts are the development of a stakeholder engagement strategy in Nigeria, the finalization of Madagascar's new strategic plan; a roadmap for engagement with media and civil society in Paraguay, a new HRM policy in Chad and a new ICT strategy in Lesotho.

C. Our partners

2025 saw a continuation, and in some cases expansion, of key partnerships. These include the INTOSAI Capacity Building Committee (CBC) as the governance lead under SAI PMF, as well as the Swiss State Secretariat for Economic Affairs (SECO) that provides financial support for the work stream. In addition, an Independent Advisory Group (IAG) consisting of SAIs and donors is providing strategic advice to the implementation of the SAI PMF strategy. SAI Indonesia provides in-kind support to SAI PMF through a staff member part-time seconded to IDI. Other partnerships include GIZ and SAI Saudi Arabia for PICTURE; International Monetary Fund (IMF), World Bank (WB), European Investment Bank (EIB), Transparency International (TI) and OECD for MASTERY and the Inter-American Development Bank for SPMR and eSAI PMF. We also collaborate with OECD-SIGMA both thematically and on concrete support to SAIs. We collaborated with the Autonomous University of Madrid in delivering the Leading Digital Change workshop under pICTURE. This included support for hosting and content delivery. We will also continue to pursue new partnerships, both with interested donors, as well as with peer SAIs and other organizations that can enhance and support delivery.

In 2025, the work stream benefitted from in-kind support by resource persons from the SAIs of Albania, Cameroon, Morocco, Senegal, Egypt, Iraq, Jordan, Palestine, Indonesia, Zambia, Norway, Tunisia, the Gambia, Philippines, Uganda, China, USA, Jamaica, Costa Rica, Sweden. Furthermore, from the regional Secretariats for English-speaking African SAIs (AFROSAI-E); French-speaking African SAIs (CREFIAF); Caribbean SAIs (CAROSAI), Latin American SAIs (OLACEFS) and Pacific SAIs (PASAI). Other in-kind support included the hosting of workshops in SAIs' premises such in Guyana, South Africa, The Netherlands, Puerto Rico, Spain, Senegal, Morocco, Jamaica and Bahamas.

The work stream also utilises IDI core support from SAI Norway, SAI Latvia, the Swedish International Development Cooperation Agency (Sida), Irish Aid, and the Austrian Development Agency (ADA).

D. Our delivery mechanisms

The work stream employs a variety of delivery mechanisms, which are selected and tailored to the needs and context to support efficient and effective delivery:

- **A blended learning approach:** Wherever suitable, eLearning is used as a cost-effective approach that allows for stronger breadth and outreach. This is paired with targeted face-to-face interventions to facilitate deeper learning and application. In 2025, blended learning was applied in SAI PMF (repeat assessment course and online trainings on independent review and on SAI PMF methodology to the SAI of Mozambique), SPMR (stakeholder analysis, operational planning), pICTURE (SAI ITMA assessment, information security), TOGETHER (HRM fundamentals in English, French and Arabic) and CRISP (fundamental concepts in English and Arabic). SAI PMF provided a comprehensive online training for independent reviewers.
- **Face-to-face workshops:** Those are organized whenever a concentrated effort is expected from teams. An advanced training on SAI PMF took place in Europe. In cooperation with the CREFIAF Secretariat, we delivered a training on SAI PMF and independent reviews to French-speaking SAIs. SPMR organized two strategic planning and one implementation and reporting workshops. CRISP organized two risk management workshops. pICTURE organized one workshop on ICT strategy development in English (GLOBAL), one workshop on leading digital change and one workshop on information security and one workshop on innovation. TOGETHER organized one HRM Review and Planning workshop in CAROSAI, and delivered an in-person version of the SAI HRM Fundamentals eLearning course in Chad. Seven leadership masterclasses and the SAI Governance Academy also took place in 2025.
- **Learning and development meetings:** Such meetings facilitate leveraging on the knowledge and experience of peers from the INTOSAI community and beyond. In 2025, learning and development meetings took place for CRISP, pICTURE and SPMR.
- **Webinars, showcase and awareness raising events:** Those are open participation events that aim to engage a broad spectrum of audiences and share highlights and key messages related to current and upcoming work. They often take the form of a discussion between the WGS team and guest speakers. A major focus in 2025 was SAI PMF, with webinars in Spanish (in cooperation with CEDEIR) and English (jointly with the CBC).
- **Guidance materials:** In 2025, the revised SAI PMF framework was approved, with work on accompanying guidance products to support assessment teams ongoing. The risk management maturity assessment tool was finalised, while work related to ICT governance and strategic management is ongoing.
- **In-country support:** As a continuation of the practice that started in 2024, the provision of in-depth support to several SAIs was a key element under the work stream in 2025. The SAIs were selected based on criteria agreed with SECO and delivered jointly with the SAI Independence work stream. The aim is accelerating performance improvements in governance and independence, which are often closely intertwined. The projects in Nigeria and Paraguay were completed, while four others

(Chad, Madagascar, Serbia and Eswatini) are ongoing. In addition, the SAIs of Jamaica, Lesotho, Gambia, Mongolia, Colombia and Grenada all received in-country support under the different initiatives.

E. We delivered on our 2025 plans

Component and Initiative	Plan 2025	Achievement 2025
Initiative: SAI PMF	<ul style="list-style-type: none"> Revised framework will be released for public exposure and submitted for endorsement at the INTOSAI Congress 2025 Deliver a SAI PMF advanced workshop in English Continued development of the self-learning basic course Guidance for assessors updated Deliver Independent review courses Guidance development of localized indicators Update of the Guidance for Independent Reviewers Administer Independent Review of draft reports Provide continuous support to SAIs, assessment teams, and other stakeholders. Conduct global monitoring of SAI PMF implementation for progress reporting. Update communications strategy 	<ul style="list-style-type: none"> Provided continuous support to SAIs and assessment teams, leading to a steady increase in the number of final reports globally. The revised SAI PMF 2025 framework was endorsed at the INTOSAI Congress 2025. SAI PMF advanced workshop was delivered for SAIs in EUROSAI. Two independent review courses were delivered online and in person. Development of a self-learning basic course reached an advanced stage. The repeat assessment self-learning course was launched in Spanish, French and Arabic Continued updates to the e-SAI PMF application to integrate framework revisions and enhance operational efficiency Stakeholder engagement – continued active collaboration with CBC and the IAG on SAI PMF implementation e.g framework revision. Developed tailored communication packages to create awareness among the various key stakeholders. Conducted and coordinated the independent review of draft SAI PMF reports. Support to a SAI PMF peer review of SAI Ukraine where IDI is taking the lead Online training on SAI PMF for SAI Mozambique Guidance for Independent reviewers of SAI PMF reports updated
Initiative: SPMR	<ul style="list-style-type: none"> Stakeholder analysis webinars for SPMR Round IV SAIs (English and Spanish) Spanish-speaking SAIs from the Latin American region (OLACEFS) will receive training and assistance on SAI PMF Leadership kick-off and strategic planning workshop for CAROSAI SAIs in SPMR IV 	<ul style="list-style-type: none"> Stakeholder analysis component rolled out in CAROSAI and OLACEFS (61 participants) An online SAI PMF training was held for five SAIs from OLACEFS CAROSAI Leadership kick-off and Strategic Planning Workshop held for six SAIs (18 participants) Strategic Planning workshop for five OLACEFS SAIs with 16 participants

	<ul style="list-style-type: none"> • Strategic Planning workshop for OLACEFS SAIs • Operational Planning eLearning online course for CAROSAI and OLACEFS SAIs (English and Spanish) • Monitoring and Reporting workshop in person for CAROSAI and OLACEFS SAIs (English and Spanish) • Leadership kick-off meeting for Arabic Organisation of SAIs (ARABOSAI) region SAIs and an English-speaking group in SPMR Round V • Training of trainers for SPMR resource persons 	<ul style="list-style-type: none"> • Six week-long, online Planning courses were held for CAROSAI and OLACEFS SAIs (80 participants) • Monitoring and reporting workshop for the CAROSAI SAIs was held (15 participants); for OLCAEFS the workshop had to be postponed to early 2026 due to scheduling issues with the host SAI • Instead of a training of trainers, it was decided to launch the SAI Strategic management revision process by gathering both resource persons and other practitioners • Leadership kick-off for Round 5 SAIs scheduled to early 2026 as it is organized back-to-back to the upcoming MASTERY event for Heads of SAIs from the Arab region to exploit efficiencies
<p>Initiative: TOGETHER</p>	<ul style="list-style-type: none"> • Integrated Review on HRM applied to nine SAIs from CAROSAI • HRM Review and planning workshop for CAROSAI • TOGETHER roll-out in OLACEFS initiated • RP meetings in English/French/Spanish • Material developed for in-depth modules on component 2 (Inclusion Management) and component 3 (Ethics Management) • SAI Ethics and integrity regional workshop for CREFIAF • Material developed for in-depth modules on specific areas of HRM value cycle (Professional Development Management and Competency Management) • SAI Inclusive Management Workshop held in English • Continued SAI level support offered in regions (English, CREFIAF and ARABOSAI) • Development and dissemination of a global compendium on lessons learned on HRM systems in SAIs initiated (based on experiences with participating SAIs) 	<ul style="list-style-type: none"> • CAROSAI roll-out covered six instead of nine SAIs due to absorption capacity • HRM Review and planning workshop held in CAROSAI, with HRM review reports and action plans finalised for all SAIs • Start of roll-out in OLACEFS and Spanish resource persons meeting postponed to early 2026 to align with resource persons' availability. • Methodological approach and workshop material developed for component 2 (Ethics Management) • SAI Ethics and integrity regional workshop in CREFIAF postponed to February 2026 at the request of the host SAI • Component 3 (Inclusion Management) modules are in draft form, but could not be finalised in 2025 due to time constraints; additional team member with specific expertise brought in to support the work • English RP meeting and related SAI Inclusive Management Workshop postponed to 2026 as a result • Workshop on HRM fundamentals held for 29 staff in Chad, integrated HRM review applied, and support provided for development of HRM tools • Draft material developed for SAI support in competency management and professional development

		<p>planning, further coordination planned with PESA team</p> <ul style="list-style-type: none"> • Development of global compendium in progress but awaiting finalisation of Spanish round to ensure global perspective
Initiative: pICTURE	<ul style="list-style-type: none"> • SAI ITMA (Maturity Assessment of IT Governance) online course delivered for six SAIs in English and four in French • ICT strategy development workshop for six SAIs in English and four in French. • Field visit to six SAIs. • Leading digital change workshop delivered in English. • Information security, second round. Remote delivery for four SAIs in English • Ideathon workshop on ICT innovations • Delivery of resource persons workshop in English • Advisory role for the Adopte programme being rolled out in OLACEFS where a key activity is conducting the SAI ITMA assessment • Explore merging the pICTURE network for IT professionals with LOTA network • Explore possibility of carving out a common IT assessment tool merging with the LOTA Scan assessment tool. • Explore possibility of having joint webinar series together with LOTA. 	<ul style="list-style-type: none"> • SAI ITMA online course delivered for six SAIs in English and four in French. • One ICT strategy workshop delivered for the six SAIs in English. The ICT strategy workshop for the four SAIs in French will be delivered March 2026 due to the French roll-out being launched a bit later than planned • Field visits to six SAIs participating the English roll-out conducted. • Leading digital change workshop delivered in English • GIZ handed over the ownership of the SAI ITMA tool to IDI • Information security second round delivered for four SAIs through remote delivery and one face to face workshop • Innovation workshop delivered together with SAI Netherlands, exploring SAI innovations and innovative capacity • Delivery of resource persons workshop in English for 11 participants to prepare for next roll-outs • Continued dialogue for Adopte. • Continued dialogue around synergies between pICTURE and LOTA
Initiative: CRISP	<ul style="list-style-type: none"> • Organize first risk management global forum aimed at sharing good practices among SAIs (in-person) • Finalise course on crisis management and deliver first training (English) • Continue to roll-out risk management training, expanding to Spanish • Consolidate, finalize and publish risk management maturity assessment tool • Finalize and publish guidance on risk management and system of audit quality management • Continue SAI-level support to facilitate successful risk and crisis management implementation 	<ul style="list-style-type: none"> • Successful first launch of the global risk management forum with risk practitioners from the SAI community. • Crisis management course finalized and delivered to six SAIs. • Continued risk management rollout in CAROSAI for five SAIs. • Maturity assessment tool updated according to the feedback from the global forum. • Joint team outlined the approach to integrate risk management and SoAQM. Additional coordination with the LEG SAI team to factor in legal risks. • Continued physical and online support to the SAIs on implementing the risk management process.
Initiative: MASTERY	<ul style="list-style-type: none"> • Roll out new Mastery concept where Heads of SAIs will participate in a three-module programme to build 	<ul style="list-style-type: none"> • New Mastery concept designed and first module (Leading a global context)

	<p>their leadership capacities at three levels (external environment, organisational management and individual development)</p> <ul style="list-style-type: none"> • Offer new Masterclass concept specifically for new Heads of SAIs in cooperation with the INTOSAI General Secretariat • Offer first two modules of the new curriculum in English and Spanish and the first module in French and Arabic 	<p>delivered in English, French, Spanish and Arabic</p> <ul style="list-style-type: none"> • Second module (Leading SAI Institutional Change) delivered in English and French • Third module (Leading myself and others) prepared • Pilot Masterclass for new Heads of SAIs organised for seven new leaders
Initiative: Work stream management and cross-cutting	<ul style="list-style-type: none"> • Finalise outstanding activities under the Nigeria and Solomon Islands support • Launch two support projects pending selection and approval by SECO • Offer third round of SAI Governance Academy to senior staff of SAIs participating in the work stream initiatives • Release four new episodes of the podcast in 2025 • Develop approach for support for Small Island Developing Countries (SIDS) in the areas of the work stream 	<ul style="list-style-type: none"> • SAI-level support in Nigeria and Paraguay finalised. Solomon Islands support did not materialise due to alternative arrangements by the SAI • Four new projects launched together with the Independence work stream (Madagascar, Eswatini, Serbia, Chad) • Third round of the SAI Governance Academy offered to 16 SAI senior managers from CAROSAI, ASOSAI and AFROSAI-E • Two new episodes of podcast recorded but not released due to delays in review and editing of episodes • SIDS was a major focus area of work stream activities in 2025, with rounds of SPMR, TOGETHER and CRISP offered concurrently and in coordination to the CAROSAI region

F. We were sensitive

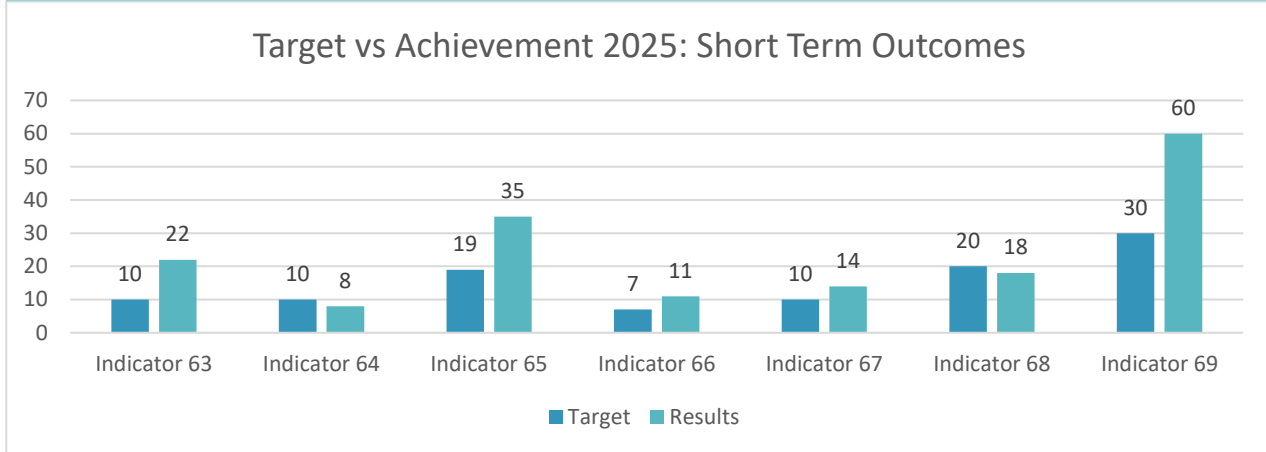
In 2025, the workstream's contributions to gender and inclusion took various forms. Firstly, through the TOGETHER Initiative's education package on HR Fundamentals for SAIs, participants received ongoing training to promote more inclusive workplaces. Secondly, the SAI PMF revision process finalised in 2025 provided an opportunity to better integrate gender and inclusion considerations into relevant indicators and dimensions of the framework. Furthermore, under the SPMR, we continued to encourage SAIs to include gender and inclusion analyses when assessing their current situation, alongside the SAI PMF assessments and stakeholder analysis. Another significant aspect of the workstream's contribution to gender and inclusion in 2025 was the development of the third module of the Mastery curriculum, which entails a strong emphasis on inclusive leadership.

G. Performance against our targets

Work Stream Short Term Outcomes in IDI Results System 2024-2026

Indicator No.	Indicator Description
63	Cumulative number of SPMR SAIs with an improved strategic management process as demonstrated by improvement of score in at least one dimension of SAI-3
64	Cumulative number of IDI-supported SAI PMF assessments (through facilitation and/or IR support) that are reported as being used as a basis for strategic planning and/or capacity development
65	Cumulative number of CRISP participating SAIs with improved risk/crisis/business continuity management practices

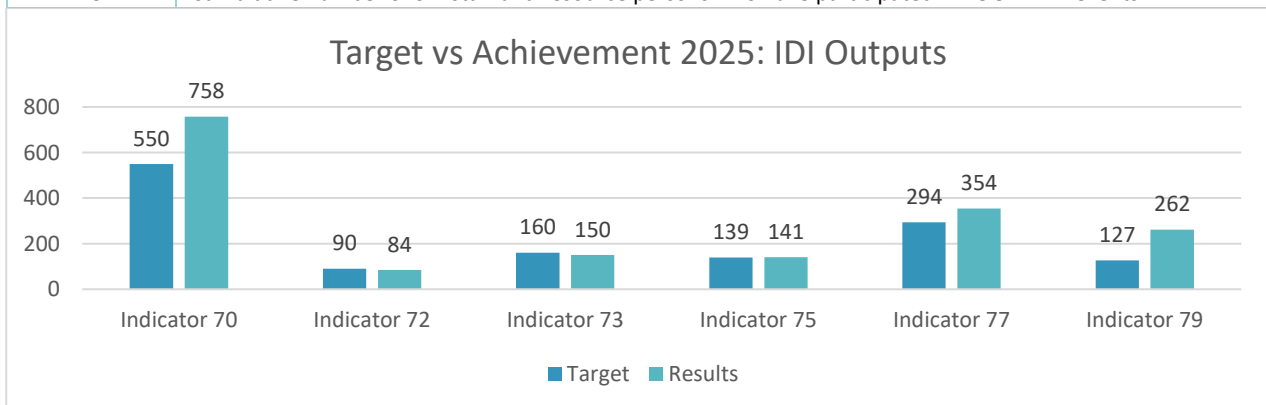
66	Cumulative number of pICTure SAIs that demonstrate improvement in at least one aspect of ICT governance ²
67	Cumulative number of TOGETHER SAIs with an improved HR management process as demonstrated by improvement of score in at least one dimension of SAI-22
68	Cumulative number of SAIs with Heads demonstrating strengthened knowledge/ follow-up actions after participation in IDI masterclass ³
69	Cumulative number of SAI middle management staff that participated in Governance Academy that successfully complete curriculum (evidenced by completing the end of course assignment)



Explanation of results

Select Work Stream Outputs in IDI Results System 2024-2026

Indicator No.	Indicator Definition
70	Cumulative number of SAI staff and resource persons who have participated in SPMR activities
72	Cumulative number of SAI PMF assessments (all countries) where IDI has facilitated the issuance of an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology.
73	Cumulative number of SAI staff and other stakeholders that have participated in any of the SAI PMF courses
75	Cumulative number of SAI staff and resource persons who have participated in CRISP activities
77	Cumulative number of SAI staff and resource persons who have participated in pICTure events
79	Cumulative number of SAI staff and resource persons who have participated in TOGETHER events



² Target and Results for 2024 is zero

³ Indicator to be redesigned follow redesign of approach to MASTERY initiative

Explanation of results

Indicators slightly off-target for 2025 were those linked to SAI PMF. The reasons behind this are two-fold. On the one hand, SAIs continue to take longer time than anticipated to finalise self-assessments. This is reflected in the underachievement on the targets on use of SAI PMF assessments for strategic planning (indicator 64, 80% achievement) and completion of independent review (indicator 72, 93% achievement). Due to the SAI PMF revision process, less training was offered as all materials need to be adjusted to incorporate the new approved changes to the framework (indicator 73, 94% achievement). Finally, another target that was slightly missed was on SAI leadership indicating increased knowledge as a result of participation in Mastery (indicator 68, 90% achievement). This is due to not all heads of SAIs completing the post-event questionnaire, as well as to not counting participating SAI leaders from countries not on the DAC list.

H. Financial overview for our work

For 2025 the expenditure as compared to the 2025 revised budget approved by the IDI Board in 2025 was as follows:

	Revised Budget 2025	Actual Expenditures 2025	% difference over budget
Allocated Staff Costs	3,335,018	2,677,192	-19.72%
Allocated Overheads costs	3,746,054	3,530,748	-5.75%
Direct Staff Costs	15,271,979	15,808,306	3.51%
Delivery Costs	13,340,646	11,734,618	-12.04%
Sum	35,693,697	33,750,864	-5.44%

In 2025, direct delivery costs represented 88% of the revised budget. The main reason for the underspending is the slow start of the SAI-level support projects in Serbia and Eswatini, resulting in less in-country activity than anticipated. A major stakeholder event with Eswatini had to be postponed to early 2026 due to lack of availability of representatives from public sector representatives. In addition, there was a late-year halt of activity for the SAI-level support project in the project in Madagascar where the SAI had to conduct additional audits at the end of the year and all planned support activities were temporarily paused.

I. Our risk management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (<i>Tolerate, Treat, Transfer, Terminate</i>)	Control Measures/Assessment
Available expertise The work stream has launched several initiatives which require different expertise while counting on a limited number of staff, hence a potential lack of expertise to deliver the initiatives	Medium	Medium	Treat	<ul style="list-style-type: none"> A framework contract for leadership experts for Mastery and the SAI Governance Academy was finalised together with the SAI Young Leaders initiative, expanding the pool of external experts on this topic. Continued collaboration with external experts on digitalization, risk and public finance management Focus on establishing links with advanced SAIs with expertise in innovation, IT security and risk management Joint work with academic institutions (Autonomous University of Madrid and University of Castilla-La Mancha) allowing access to specialised expertise

				<ul style="list-style-type: none"> • Pools of resource persons were maintained and, in some cases, expanded
<p>Absorption capacity of participating SAIs</p> <p>The SAI may lack the capacity to absorb and sustain initiatives delivered by the work stream</p>	Medium	Low	Treat	<ul style="list-style-type: none"> • Considering the strong focus on CAROSAI as part of our commitment to support SIDS, careful analysis was done to understand the capacity of participating SAIs to participate and apply concepts from different initiatives simultaneously
<p>SAIs needs and expectations</p> <p>Work stream initiatives are very different in nature and require different maturity level</p>	Medium	Low	Treat	<ul style="list-style-type: none"> • Extensive discussions took place with SAIs prior to them joining an initiative to ensure initial understanding and a good fit. This included written information, bilateral meetings, Open House presentations. • A baseline assessment is a standard tool applied in the four long-term capacity development initiatives under the portfolio (SPMR, pICTURE, CRISP and TOGETHER) that facilitates better understanding and dialogue with the SAI
<p>Buy-in by SAI Leadership</p> <p>Participating SAI leadership at different levels do not support the change and the SAI fails to comply with the statement of commitments</p>	High	Low	Treat	<ul style="list-style-type: none"> • Leadership kick-off conducted in SPMR. • SAI Governance Academy supports buy-in and understanding among senior management. • pICTURE Leading Digital Change workshop supports understanding and buy in among senior and middle management.
<p>Quality of training material and resources</p> <p>The training material and resources may not add value.</p>	High	Medium	Treat	<ul style="list-style-type: none"> • Training material continuously updated and tailored, based on regional context • Continued practice to work with external experts on learning to ensure didactical strength of materials, in 2025 initiated for the upcoming online SAI PMF basic training course • Follow IDI Quality Management for Published IDI Documents, Policy & Guidance.
<p>Resources to scale up and provide long-term predictable support</p> <p>The work stream is unable to scale up its operations and provide predictable support owing to uncertainty of availability of resources</p>	High	Low	Treat	<ul style="list-style-type: none"> • Continued dialogue with other initiatives such as LOTA, SoAQM, LEG SAI and FAI • More flexible approach for resource allocation based on departmental-level coordination that has facilitated stronger and more predictable Involvement of IDI staff from the Bilateral and Independence work streams to support capacity

J. Reflections and looking ahead

2025 was a crucial year for the Well-Governed work stream, which saw the finalisation of several critical milestones. Namely, after two years of intense methodological work and consultations, the new SAI PMF framework was approved at the XXV INCOSAI. We also successfully completed the first round of SAI-level support projects, and launched the new format of the MASTERY initiative, following a thorough revision of the approach and objectives when it comes to leadership development.

Exploiting thematic and operational synergies across and beyond the work stream portfolio was brought to a new level in 2025. Within the work stream, the Information Security module under pICTURE is strongly linked to the CRISP initiative as regards the topic of cybersecurity threats. The TOGETHER team factored in the approach developed under SPMR when it comes to promoting gender and inclusion at the strategic and

operational level in the development work for the component on Inclusive Management. Further alignment was done on the basis of the previous module on Inclusive Leadership for Heads of SAIs under MASTERY.

The careful scheduling of the SPMR, CRISP and TOGETHER initiatives in the Caribbean region has facilitated a more efficient process for the participating SAIs, which have limited resources and absorption capacity. The lessons learnt from this experience are being applied to the current roll-out of the TOGETHER, pICTURE and SPMR initiatives in ARABOSAI and CREFIAF. The focus of the work stream remains on identifying and planning for initiatives to take place in a sequence for a similar target group of SAIs to facilitate building of capacity and knowledge and to support efficiency. The SAI Governance Academy is a great opportunity to consolidate such cross-initiative gains through offering an integrated view on governance based on the work stream portfolio. Consequently, participating senior management staff from SAIs that are involved in two or more of the work stream's initiatives were given priority for participation in 2025.

Beyond the work stream, we cooperated with the Professional and Relevant department to ensure that the new initiative on supporting audit quality management factors in the broader enterprise risk management approach under CRISP. The MASTERY and PESA teams organised joint and complementary activities targeting SAI leadership, ensuring thereby both thematic synergies and operational efficiency. Several of the SAIs benefitting from Bilateral Support, such as Belize, Madagascar and Somalia have participated in capacity development initiatives under WGS, underscoring not just the complementarity of interventions, but also the growing level of maturity of such SAIs. Another example of cross-work stream collaboration with the Bilateral work stream was the BUSS workshop, where a joint team worked on a revised approach on how to support SAIs in developing strong capacity development proposals to put forward to donors.

The roll-out of the revised MASTERY initiative was a highlight throughout 2025. Six masterclasses took place during the year, in addition to pilot event targeting recently appointed Heads of SAIs. SAI leaders expressed strong appreciation for the opportunity to participate in a dedicated long-term intervention on leadership development. We aimed to offer various of the masterclasses back-to-back in several languages, working with bilingual external experts, which allowed for flexibility, efficiency and more interaction between heads of SAIs from different regions and language groups. Nevertheless, the organisation and scheduling of such events can be challenging due to the limited availability of both the audience and the high-level external experts involved. Hence, we have looked to confirm and communicate dates and locations for upcoming events as early as possible.

2025 also marked the beginning of the process of revision of the SAI Strategic Management Handbook, which is a key resource for the work stream that codifies the high-level approach for strengthening SAI good governance, with important implications for all initiatives. A kick-off meeting for the revision in took place November 2025 where experts from the SAI community, INTOSAI regional bodies, academia and development partners convened together. The overwhelming notion was that while the overall approach in the handbook remains highly relevant, there is a need to revise and update certain sections to reflect key new global developments. This work will continue in 2026 and will be aligned to other important conceptual work at the IDI around stakeholder engagement.

In 2025 we also commenced work and piloted several new concepts and platforms, exploring new sub-topics and ways of expanding and strengthening the portfolio. The Global Risk Forum under CRISP allowed for SAI experts to come together for an immersive meeting where to reflect and contribute to the development of the first SAI-level guidance and tools on risk management. For 2026, the Forum will expand to include practitioners from international organisations, public bodies and private companies, with the aim of sharing experiences and expertise. Under pICTURE, a workshop on SAI innovations brought together SAIs from

developed and developing SAIs, focusing on practical approaches on how to create the capacity, space and governance arrangements to support and enable innovation in SAIs. This work will continue in 2026 with a dedicated module under the pICTure portfolio. Under SPMR, the team began working on expanding the monitoring and reporting component of the initiative to include a growing need around impactful communications linked to SAI performance. This work is done jointly with our Corporate Support team and will be launched in 2026. Finally, MASTERY also offered a pilot concept for a masterclass for newly appointed Heads of SAIs, with the support of the INTOSAI General Secretariat and the Professional and Relevant team. The objective of this masterclass was to introduce new SAI leaders to the INTOSAI community, structures and standards, as well as to the IDI portfolio. Other topics covered were change management, ethics and communications. Although the pilot was deemed relevant and of high quality by participants, it was decided to not go ahead with further such engagements soon, but to seek ways to seek newly appointed Heads of SAIs in the regular MASTERY curriculum.

The first round of SAI-level support projects, delivered jointly with the Independence work stream, were finalised in 2025. Overall, the support was highly relevant and effective, with timely interventions on critical areas such as stakeholder engagement, organisational restructuring, legal amendments and strategic management. Despite an overall strong achievement against agreed objectives, and a wealth of specific activities, the passing of proposed amendments to the SAI legal framework did not come to fruition in Nigeria, underscoring the political nature of such processes. For the current round of SAIs, a similar situation may occur in Eswatini, where the SAI is also seeking the revision and approval of a new audit bill. Beyond this aspect, an important lesson learnt is that SAI-level support can fit well in conjunction with ongoing participation in a governance initiative as is currently the case for Chad and Serbia. Another key finding for this type of work is that discussions and start-up of the work may take longer than expected as they need to align to the SAIs' internal timeframes and possibilities. As a result, both the Serbia and Eswatini projects commenced only after summer, which led to less activity overall and scheduling of various elements to the first half of 2026. This will in turn have implications for the next round of four SAIs to receive SAI-level support, as there will be less capacity to support them in the first six months of 2026.

© 2025 INTOSAI DEVELOPMENT INITIATIVE

Stenersgata 2, 0184 Oslo, Norway

www.idi.no

