TURKSAI

ORGANIZATION OF SUPREME AUDIT INSTITUTIONS OF THE MEMBER STATES OF THE ORGANIZATION OF TURKIC STATES

STRATEGIC PLAN

2027–2029

Institutional Development • Professional Excellence • Regional Cooperation

(PROPOSED FRAMEWORK FOR CONSIDERATION OF TURKSAI MEMBERS)

1. INTRODUCTION

Organisation of Supreme Audit Institutions of the Member States of the Organisation of Turkic States (TURKSAI) has been established to serve as a strong regional platform for cooperation among the Supreme Audit Institutions (SAIs) of the Organisation of Turkic States. By combining the institutional experience, professional expertise and capacity-building resources of its members, TURKSAI aims to contribute to stronger public accountability, greater transparency, improved governance and the continuous development of public sector auditing across the region. To this end, the initial three-year period will focus on establishing a competent organisation, strengthening the professional capacities of member SAIs, and creating mechanisms for sustainable cooperation and knowledge sharing.

Covering the 2027–2029 period, this Strategic Plan addresses shared regional priorities through a flexible framework—acknowledging that TURKSAI is still in the early stages of its organisational development—and integrates them with member-oriented capacity-building initiatives.

2. Strategic Direction at a Glance

VISION

To become a trusted and effective regional platform for professional excellence, institutional development and cooperation among the SAIs of Turkic States.

MISSION

To strengthen the organisational and professional capacities of member SAIs through cooperation, knowledge sharing, professional development, innovation and the exchange of good practices, while respecting the independence, mandates and institutional arrangements of each member.

CORE VALUES

Independence, professionalism, mutual trust, cooperation, integrity, innovation.

3. Strategic Context and Rationale

SAIs operate in an increasingly complex environment characterised by digitalisation, evolving public financial management systems, new forms of public service delivery, fiscal pressures, cross-border risks, and rising expectations concerning accountability and transparency.

In this environment, TURKSAI will continue to strengthen its presence by upholding the following principles and values, while taking into account the diverse institutional structures, mandates, resources, and development needs of its members:

- Regional ownership: Developing cooperation around the priorities and experiences of Turkic States.
- Practical professional learning: Transforming the experience of individual members into shared

guidance, training and tools.

- Institutional capacity: Supporting improvements in strategic management, quality assurance, human resources and organisational effectiveness.
- Innovation: Enabling members to learn from each other and undertake joint projects in areas such as data analytics, digital auditing, and new audit methodologies.
- International engagement: Connecting regional cooperation with relevant international auditing standards, professional networks, and capacity-development initiatives.

4. Strategic Goals and Objectives

Strategic Goal 1: Institutional Development and Governance

Establish TURKSAI as a well-governed, sustainable, responsive and results-oriented professional organisation.

Objective 1.1. Clarify governance arrangements and improve effective communication tools.

Objective 1.2. Establish a functional secretariat with clear responsibilities and adequate resources.

Objective 1.3. Initiate and secure external funding for professional development projects.

Strategic Goal 2: Professional and Institutional Capacity Development

Strengthen the organisational capabilities, audit methodologies and professional competencies **of member SAIs.**

Objective 2.1. Establish a TURKSAI Professional Development Programme for auditors and senior management.

Objective 2.2. Organise training programmes, workshops, seminars, staff exchanges, and peer-learning activities.

Objective 2.3. Support improvements in audit quality management, strategic planning, human resources, and institutional performance.

Strategic Goal 3: Knowledge Sharing and Professional Cooperation

Turn the collective experience of member SAIs into practical, reusable professional knowledge.

Objective 3.1. Create a TURKSAI Knowledge Hub as a digital repository and knowledge-sharing platform.

Objective 3.2. Develop professional and academic studies, practical guides, and other publications.

Objective 3.3. Facilitate expert exchanges and peer-to-peer advisory activities.

Objective 3.4. Promote cooperation among auditors, researchers, training institutions, and professional experts.

Strategic Goal 4: Innovation and Future Orientation

Enable members to respond to emerging audit challenges through technology, innovation and forward-looking professional development.

Objective 4.1. Promote the use of data analytics, digital audit tools, and risk-based audit planning.

Objective 4.2. Share practical experience on artificial intelligence, automation, cybersecurity, and digital governance.

Objective 4.3. Develop data-driven audit approaches and methods, subject to legal, technical, and data protection requirements.

Objective 4.4. Facilitate knowledge sharing on emerging and key audit areas.

Strategic Goal 5: International Partnerships and Institutional Visibility

Position TURKSAI as a constructive and recognised contributor to the international public audit community.

Objective 5.1. Develop structured cooperation with INTOSAI, relevant regional organisations, IDI and, other appropriate partners.

Objective 5.2. Identify joint capacity-building and technical assistance opportunities.

Objective 5.3. Facilitate the participation of member SAIs in international professional initiatives.

Objective 5.4. Share regional experiences and lessons learned through international conferences, publications, and professional networks.

5. TURKSAI Flagship Programmes

TURKSAI Academy

A regional professional development programme offering practical courses, expert-led seminars, training-of-trainers activities, and leadership development. The programme will be designed to address the identified needs of its members, build on relevant international standards, and supported by specific actions outlined in the action plan.

TURKSAI Artificial Intelligence and Digital Audit Initiative

A platform designed for the exchange of experience in areas such as data analytics, digital audit methods, artificial intelligence, and the audit of digital government. Supported by relevant activities outlined in the action plan, the platform is intended to play a pioneering and transformative role for member SAIs.

TURKSAI Knowledge Hub

A shared digital repository containing guidance, training materials, comparative studies, professional publications and member-contributed examples of good practice, with appropriate

access and confidentiality controls. With the support of all member bodies, it will soon be enriched with a wealth of content.

6. A Structured Implementation Roadmap: Three-Year Action Plan

Strategic Goals, Objectives & Actions	Term	Responsible SAI
Goal 1: Institutional Development and Governance ***Establish TURKSAI as a well-governed, sustainable, responsive and results-oriented professional organisation.***		
1.1. Clarify governance arrangements and improve effective communication tools.		
Develop Rules of Procedure for TURKSAI activities.	2027	SAI Türkiye
Develop a functional internal communication platform.	2027	SAI Türkiye
1.2. Establish a functional secretariat with clear responsibilities and adequate resources.		
Determine appropriate physical facilities, as well as experts and administrative staff, for the secretariat.	2027	SAI Türkiye
Formulate job descriptions and essential tools and processes.	2027	SAI Türkiye
1.3. Initiate and secure external funding for professional development projects.		
Identify regional and global donor agencies (e.g., Islamic Development Bank, TİKA, Asian Development Bank).	2027	SAI Türkiye/All Member SAIs
Establish an external project proposal task force to write grant applications for research projects.	2028	Interested SAIs
Goal 2: Professional and Institutional Capacity Development ***Strengthen the organisational capabilities, audit methodologies and professional competencies of member SAIs.***		
2.1. Establish a TURKSAI Professional Development Programme for auditors and senior management.		
Set a framework for TURKSAI Professional Development Programme tailored to regional contexts.	2028	SAI Türkiye/All Member SAIs
Launch an annual leadership certification track for senior executives.	2028	All Member SAIs
2.2. Organise training programmes, workshops, seminars, staff exchanges, and peer-learning activities.		
Schedule inter-institutional staff exchange programmes.	2027	SAI Türkiye
Conduct rotating regional peer-learning workshops focused on specified topics to strengthen the capabilities and competencies.	Continuous	All Member SAIs
Conduct seminars on emerging or current issues in auditing.	Each Year	All Member SAIs
2.3. Support improvements in audit quality management, strategic planning, human resources, and institutional performance.		

Conduct institutional maturity self-assessments via IntoSAINT tools.	2028	Interested SAIs
Draft a shared TURKSAI framework template for quality management.	2028	All Member SAIs
Goal 3: Knowledge Sharing and Professional Cooperation ***Turn the collective experience of member SAIs into practical, reusable professional knowledge.***		
3.1. Create a TURKSAI Knowledge Hub as a digital repository and knowledge-sharing platform.		
Launch a web-based portal hosting member SAIs' audit laws, guidelines, publications, etc.	2027	SAI Türkiye
Design an online query database for rapid peer-to-peer technical assistance.	2028	SAI Türkiye
3.2. Develop professional and academic studies, practical guides, and other publications.		
Publish an annual professional and academic TURKSAI Journal.	Each Year	SAI Türkiye
Develop common practical guidelines on key areas of public sector auditing and on best practices.	2027-2028	SAI Türkiye
3.3. Facilitate expert exchanges and peer-to-peer advisory activities.		
Build a registry of subject-matter experts across member countries.	2028	SAI Türkiye
Coordinate multi-SAI peer advisory panels to assist individual member upgrades.	2028-2029	SAI Türkiye
3.4. Promote cooperation among auditors, researchers, training institutions, and professional experts.		
Partner with leading universities in the Turkic world for specialized joint research projects.	2028-2029	All Member SAIs
Organise an annual TURKSAI Academic & Professional Research Symposium.	Each Year	Interested SAIs
Goal 4: Innovation and Future Orientation ***Enable members to respond to emerging audit challenges through technology, innovation, and forward-looking professional development.***		
4.1. Promote the use of data analytics, digital audit tools, and risk-based audit planning.		
Conduct capacity development activities to promote the use of data analytics, digital audit tools, and risk-based audit planning.	2028	SAI Türkiye
Create a common guideline template for embedding data analytics into baseline risk planning.	2029	SAI Türkiye
4.2. Share practical experience on artificial intelligence, automation, cybersecurity, and digital governance.		
Organise thematic knowledge-sharing circles on auditing AI-driven algorithms.	2028	SAI Türkiye
Issue guidance material on conducting comprehensive cybersecurity audits.	2029	SAI Türkiye

4.3. Develop data-driven audit approaches and methods, subject to legal, technical, and data protection requirements.		
Establish an expert committee to develop essential methodologies and tools for data-driven auditing.	2028	SAI Türkiye/All Member SAIs
Launch a parallel audit on data protection and effective use of data in public administration.	2029	SAI Türkiye/All Member SAIs
4.4. Facilitate knowledge sharing on emerging and key audit areas.		
Establish Working Groups for specific future-oriented audit areas.	2028-2029	SAI Türkiye/All Member SAIs
Promote the use of the UN-SAI cooperation toolkit to conduct audits aligned with the Sustainable Development Goals (SDGs).	Continuous	All Member SAIs
Goal 5: International Partnerships and Institutional Visibility ***Position TURKSAI as a constructive and recognised contributor to the international public audit community.***		
5.1. Develop structured cooperation with INTOSAI, relevant regional organisations, IDI, and other appropriate partners.		
Sign Memorandum of Understanding (MoU) with the appropriate partners.	Continuous	SAI Türkiye
5.2. Identify joint capacity-building and technical assistance opportunities.		
Co-design regional development programmes utilising IDI's globally validated toolkits.	Continuous	All Member SAIs
5.3. Facilitate the participation of member SAIs in international professional initiatives.		
Participate actively in the congresses of INTOSAI and its regional organisations, and organise parallel sessions for TURKSAI.	Continuous	All Member SAIs
Participate actively in and collaborate with the working groups of INTOSAI and its regional organizations, as well as other international initiatives and activities.	Continuous	All Member SAIs
5.4. Share regional experiences and lessons learned through international conferences, publications and professional networks.		
Publish academic papers and case studies highlighting innovations from the Turkic region in international audit networks.	Continuous	All Member SAIs