

# ACAG Strategy and Work Plan 2026-2029

## Statement of Purpose

Promote and strengthen public sector audit in Australasia through leadership, collaboration, engagement, advocacy and peer support.

## Values

Independence of each Auditor General and the individual mandate of each office  
Collective knowledge, expertise and innovation  
Openness and transparency  
Honesty and integrity

## Priorities

### Knowledge Sharing and Collaboration

Encourage cooperation and collaboration through knowledge development, sharing and services.

### Collective Voice

Identify and collectively respond to emerging issues on a national and international level.

### Capability Development

Support ACAG Members in developing capacity to maximize their value and benefits.

### Organisational Capacity

Maintain a financially sustainable organisation that is adequately resourced and accountable to its Members.

## Strategies

Members and their staff regularly connect, collaborate with an eye to continuous improvement and innovation.

Partner with PASAI to facilitate and encourage active twinning relationships.

Invest regularly in stakeholder engagement and nurture relationships.

Maintain a responsive and user-friendly MS Teams site as the hub for knowledge sharing and the central repository of ACAG information.

Support the planning and management of COMPACT and IMPACT Conferences (incorporating the ACAG annual performance audit awards).

Facilitate knowledge sharing on audit methodologies and practices.

Through ACAG's Financial Reporting and Accounting Committee (FRAC) and Auditing Standards Committee (ASC), influence and engage with the work programs of the AASB, AUASB and IPSASB.

Commission an annual thought leadership piece on a topic of emerging interest.

Advocate for and promote the value of public sector auditing to the general public and public sector.

Promote attractiveness and development of the profession through professional bodies and university sector.

Coordinate training and professional development opportunities annually.

Implement the revised ACAG Governance and Audit Framework and encourage Member uptake of the peer review program.

Support secondments and exchanges.

Embed a suite of public sector audit quality indicators in ACAG's macro-benchmarking survey.

Implement the macro- benchmarking and client survey contract.

Support implementation of a Performance Audit Certification Program.

Ensure each sub-committee has a current Terms of Reference, produces an annual work plan and reports biannually to ACAG against this work plan.

Maintain robust internal systems and processes that ensure accountability for outcomes.

Ensure the financial viability of the organisation by ensuring that the proportional expense contribution funding model remains sustainable to support the implementation of the Strategic Plan.

Ensure the organisation is governed, structured and resourced appropriately with transparent oversight.

## Performance Indicators

Face to Face Member Meetings (Business Meetings) twice per year.

Sub-Committees meet 3-4 times per year progressing key matters of strategic importance.

Number of active and productive twinning arrangements.

Communications and Engagement Strategy implemented and reported at each Business Meeting.

Utilisation and user satisfaction with ACAG's MS Teams site.

Attendance at conferences (IMPACT, PASAI, RWGEA, CCOLA – attendance at two-yearly joint meetings).

Number of submissions to AASB, AUASB and IPSASB.

Production of an annual thought leadership piece.

Role of the public sector auditor materials developed and implemented in programs targeting the general public and public service.

Public sector auditing is promoted as an attractive profession amongst key partners and target groups.

Satisfaction with training provided by ACAG.

Agreement on a suite of public sector quality indicators, embedded in the Macro-Benchmarking Survey.

Completion of revised ACAG Governance and Audit Framework ('Framework').

Number of peer reviews undertaken against the revised Framework.

Member satisfaction with the usefulness of the Macro benchmarking survey.

Number of staff supported on secondments and exchanges

All regulatory and statutory obligations met.

Each sub-committee has a current Terms of Reference and annual work plan.

No significant risks identified in the annual review of financial statements.

Sufficient funds to deliver Strategic Plan.