



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION

STRATEGIC PLAN 2026–2031





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Land acknowledgement

The Canadian Audit and Accountability Foundation acknowledges that our office in Ottawa is located on the traditional, unceded territory of the Algonquin Anishinaabeg Peoples, and we honour their enduring presence and stewardship.

As a Canadian organization working across the country and internationally, we recognize that our work takes place on many Indigenous lands.

We are committed to learning, respecting local protocols, and acknowledging the rights, perspectives, and governance of Indigenous Peoples.

Through our work to strengthen public sector audit, oversight, and accountability, we commit to contributing to more inclusive, transparent, and equitable systems in the spirit of reconciliation.

Message from the President and CEO and the Chair of the Board

The world has changed profoundly in recent years. We have emerged from a global pandemic into an environment shaped by rapid digital innovation, the exponential growth of artificial intelligence, and the acceleration of information through social media and instant news. At the same time, governments are operating in a context of fiscal restraint and heightened public awareness regarding the management of public programs and the importance of accountability.

These shifts have fundamentally altered the context in which government auditors and oversight committees operate. Expectations are higher, scrutiny is greater, and the need for timely, relevant, and impactful audit work has never been more critical. As a result, how CAAF serves its clients — and how we work — must evolve.

This strategic plan reflects what we have heard from our clients, partners, and like-minded organizations, as well as what we are observing in Canada and globally. It sets a clear direction for how we will respond to these changing needs and continue to deliver meaningful value.

Over the next 5 years, we will focus on 3 strategic goals:

1. Support the importance and effectiveness of Canadian public sector audit offices
2. Empower elected officials and oversight committees to embrace and carry out their mandate
3. Build capacity in public sector audit organizations globally

We have paired these goals with measurable actions to ensure accountability and transparency in our own work. We will track our progress closely, adapting our structure and approach as needed, to ensure we remain responsive and effective.

We are confident in our team and in our community of experts, and we are energized by the opportunities ahead. While the challenges are significant, so too are our resolve and our resilience. This plan represents a new chapter for CAAF — one that is grounded in our enduring purpose: strengthening public sector audit and oversight through capability building and thought leadership.

Together, we will continue to support strong, accountable public institutions in Canada and around the world.



Nathalie Robertson
President and CEO



Michèle Galipeau
Chair of the Board



What is shaping our direction

Our strategic plan has been shaped through our conversations and feedback from our clients and partners, as well as our own assessment of trends, technologies, and opportunities.

What we heard

Feedback from across the country points to a rapidly evolving and increasingly challenging environment. Audit offices are facing rising expectations to respond to complex risks, emerging technologies, and increasing public scrutiny. In response, they are implementing more agile approaches, stronger use of data and technology, and new ways of working.

Survey results from members and clients tell us they appreciate our training and resources. They also told us they are looking for guidance on emerging issues—and for more flexible, targeted learning opportunities. Needs are shifting toward shorter, more adaptable formats and content that support professionals across all stages of their careers.

Elected officials and public accounts committee support staff told us they continue to seek support to effectively carry out their role in providing oversight. They are looking for practical training, tools, and opportunities to learn from others so they can fully realize the value of audit in holding governments to account.

These insights also extend beyond Canada, where there is a shared interest in building capacity, exchanging leading practices, and strengthening audit functions globally.

What we see

We see that the landscape is changing around us and for those we work with. We see the impact of technology—in terms of how we work, how our clients work, and more generally, how people consume information. We need to adapt to these changes internally and contribute to this change around us.

Government priorities are shifting—they need to meet the expectations of their constituents, while finding ways to be more efficient and effective. Economic uncertainty and slowdowns are impacting how they can best do this. This also changes the requests placed on audit professionals.

We see now, more than ever, a greater need to promote the importance of audit, accountability, transparency, and good governance.

What it means for us

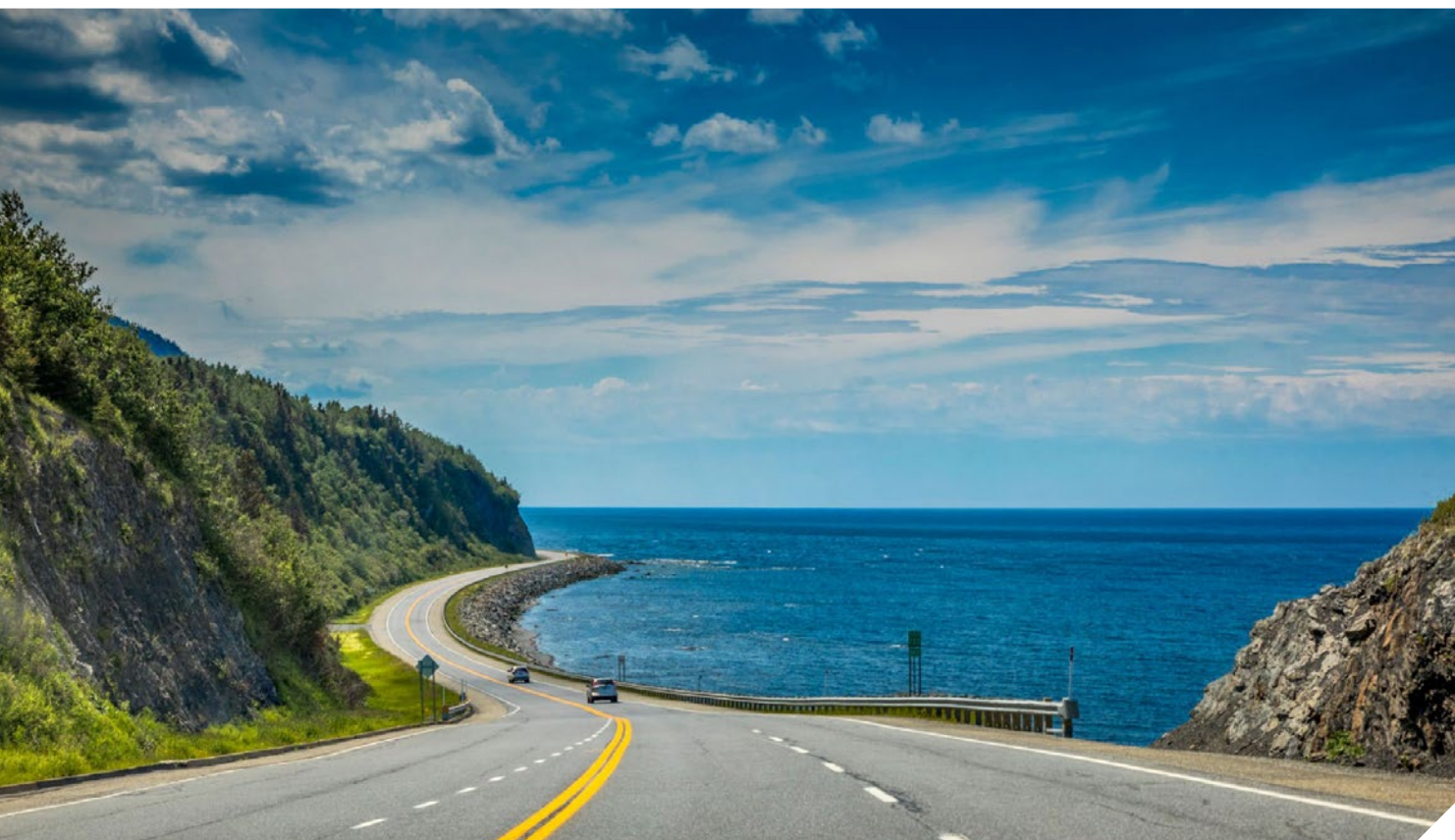
Taken together, these perspectives highlight the need for CAAF to evolve its focus and approach.

We have a strong history of resilience and a deep foundation of knowledge and experience. We need to revisit what we offer and how we offer it so we can meet the needs of our clients and elevate the importance of audit, accountability, and oversight more broadly.

We also need to find new and innovative ways to deliver our work to those who need it, while finding new ways to preserve financial sustainability.

Our strategic plan responds to these challenges.

We are putting forward a bold vision that sets the tone for what we are striving for. Our mandate is strong and focused. We are driven by values that clearly state how we will deliver this.



What we believe in

VISION

A world of transparent and accountable governments serving citizens.

MISSION

Strengthening public sector audit and oversight by building knowledge, skills, and thought leadership.

VALUES

Integrity

We act with honesty, professionalism, and transparency, earning trust through ethical actions and accountability.

Excellence

We strive for quality and impact in all our work, delivering industry-leading professional services.

Innovation

We think creatively, adapt to change, and continuously improve.

Collaboration

We work with one another, our associates, our partners, and other interested and affected parties with respect, open communication, and inclusiveness to achieve shared goals.

Our strategic goals

1

Support the importance and effectiveness of Canadian public sector audit offices

2

Empower elected officials and oversight committees to embrace and carry out their mandate

3

Build capacity in public sector audit organizations globally

Goal 1

Support the importance and effectiveness of Canadian public sector audit offices

Public sector audit offices are fundamental to transparency, accountability, and effective public sector governance in Canada. We know that performance audits have been around for more than 40 years. We recognize that the context and the needs of public sector audit offices differ across the country.

STRATEGIES	KEY ACTIVITIES	TARGETS
1.1 Inform Canadians about the role and importance of performance audit	Publish articles to promote the importance of performance audit	Publish at least 1 article annually, starting in 2026
	Collaborate with potential partners, including other professional organizations and universities	Develop a plan for collaboration with potential partners in 2027 and execute the plan from 2027 onward Bring together performance audit professionals and supporting partners for a CAAF 50 th anniversary conference in 2030
1.2 Provide auditors with training, tools, and information to be more efficient and effective	Align CAAF product and service offerings to meet client needs	Revisit the membership model in 2027 and implement the changes in 2028 to 2031
	Continue to refresh course offerings and provide training to those who need it	Deliver at least 1 new or updated audit course annually from 2027 to 2031 Develop a plan in 2027 to offer self-paced online learning and execute this plan in 2028 to 2031

Goal 2

Empower elected officials and oversight committees to embrace and carry out their mandate

Elected officials and oversight committees are the recipients of audit reports. Well-functioning public accounts committees, other oversight committees in government, and audit committees create the opportunity for audit results to have more significant impacts and be catalysts for better governance, accountability, and transparency.

STRATEGIES	KEY ACTIVITIES	TARGETS
2.1 Deliver professional development to national and sub-national oversight committees (public accounts committees, audit committees, departmental audit committees)	Secure stable funding in support of oversight programming	2026–2031
	Maintain and grow professional capacity and capability among individuals in oversight roles	Send a welcome package to each new federal and provincial Public Accounts Committee in Canada (following an election or major membership change) Deliver at least 2 workshops annually to oversight committees (e.g., Canadian or international Public Accounts Committees, municipal audit committees, or departmental audit committees)
2.2 Grow and maintain relationships within the community that engages parliamentarians (audit offices, the Canadian Council of Public Accounts Committees, clerks, international organizations, etc.), to stay at the leading edge and be thought leaders	Participate in activities within the oversight community	Contribute to 1 event annually
	Maintain relationships with individuals supporting oversight committees at the federal, provincial, and municipal levels	Undertake annual outreach to federal, provincial, and municipal oversight committee clerks starting in 2027
	Expand learning options to support capacity and capability in the audit oversight community	Develop a plan in 2028 to offer self-paced online learning and execute this plan in 2029 to 2031
2.3 Develop and maintain leading-edge resources	Share best practices among oversight committees	Produce at least 1 resource annually

Goal 3

Build capacity in public sector audit organizations globally

CAAF has a long history of collaborating with supreme audit institutions internationally through its programs funded by Global Affairs Canada. We have also partnered with supreme audit institutions and other audit organizations abroad to provide professional resources and training. This work extends to subnational audit offices. As well, we recognize the important role of internal audit and will provide professional development to internal audit organizations in Canada and internationally.

STRATEGIES	KEY ACTIVITIES	TARGETS
3.1 Deliver professional development to national, sub-national, and internal audit organizations	Seek funding opportunities to build capacity and capability within audit offices and oversight organizations internationally	Develop a plan to seek funding opportunities in 2026 and execute this plan in 2026 to 2031
	Expand learning options to support auditor capacity and capability	Develop a plan in 2027 to offer self-paced online learning internationally and execute this plan in 2028 to 2031
	Continue to provide training to audit offices abroad	Deliver at least 4 audit courses annually
	Build internal audit capacity and capability in Canada and abroad	Develop a targeted suite of products and services for internal audit organizations, in Canada as of 2027 and internationally as of 2029
3.2 Develop and maintain leading-edge resources	Produce guidance to support audit capacity and capabilities internationally	Develop at least 2 resources between 2026 and 2031 to support audit offices and organizations internationally

Building our capacity and capability

Our ability to reach the goals we have set in this plan rests on the sustaining strength of our organization. We need to be responsive, agile, and focused on continuous improvement. We will focus on our strategic assets, which consist of 3 key areas—all of which move forward in a constant process of challenge and evolution.

Our community

The CAAF community is made up of incredibly talented and committed individuals. We have set bold goals for this planning horizon.

We will support our staff by providing opportunities for new and challenging work, coupled with training opportunities to support professional growth. We will continue to maintain and expand our network of associates who bring with them significant experience and knowledge. We will support our associates by ensuring they have core knowledge about CAAF and access to resources to deliver services on our behalf.

We will work with our partners to identify synergies and elevate our support to the audit and oversight communities.

Our systems

We will invest in people, processes, and technology to improve digital experiences for CAAF users, so we can engage people and organizations based on their needs.

Our sustainability

We will embrace innovative ways of doing business and will continue to evolve in response to the changing world around us. We will develop approaches that will create financial sustainability now and growth into the future.



In closing

This ambitious plan will only succeed with the full involvement of the CAAF community.

We thank you in advance for your continued support and engagement, and we look forward to working alongside you to strengthen accountability and drive meaningful change.

