

Summary

The Strategic Plan of the Federal Board of Supreme Audit for the Period (2026–2030)

The Strategic Plan of the Federal Board of Supreme Audit for the period (2026–2030) represents a comprehensive framework for developing the auditing and oversight function in Iraq and strengthening its role in protecting public funds and promoting the principles of transparency and accountability. This plan comes in response to the rapid changes in the public financial management environment and the need to develop oversight tools in line with international standards and best professional practices, as well as aligning them with national directions for development and institutional reform, particularly Iraq Vision 2030, the National Development Plan, and the government program in combating corruption and promoting good governance.

The Federal Board of Supreme Audit is the highest financial oversight authority in the state. It enjoys financial and administrative independence and is attached to the Council of Representatives. The Board is responsible for overseeing public funds wherever they exist through auditing the accounts of government entities, evaluating their performance, and verifying the proper application of financial laws and regulations. It also works to detect cases of waste, mismanagement, and financial and administrative corruption, and provides reports and recommendations that contribute to improving the efficiency of public resource management and strengthening accountability within state institutions.

The strategic plan seeks to develop the traditional role of the Board, which previously focused mainly on post-audit of financial transactions, into a more comprehensive role based on risk-based auditing and institutional and program performance evaluation. This involves moving from merely examining documents and transactions to assessing the efficiency, effectiveness, and economy of public resource utilization, and evaluating the extent to which government programs achieve their developmental objectives. This approach

enhances the added value of oversight and contributes to supporting economic and administrative reform in the state.

The plan is based on four main strategic pillars that form the general framework for developing the Board's work over the next five years:

- **First Pillar: Maximizing audit efficiency and effectiveness**
- **Second Pillar: Developing human capacities**
- **Third Pillar: Digital transformation and artificial intelligence in auditing**
- **Fourth Pillar: Strengthening partnerships and effective communication**

The plan also includes an analysis of the current situation through studying the internal and external environment and analyzing strengths, weaknesses, opportunities, and challenges, in addition to identifying the main stakeholders in the auditing process. This analysis aims to provide a scientific and objective basis for determining strategic priorities and developmental initiatives that enhance the Board's efficiency and improve its institutional performance.

Furthermore, the plan focuses on establishing clear mechanisms for implementing the proposed strategies and initiatives, by defining institutional responsibilities, providing the necessary financial and human resources, and setting performance indicators to measure progress in achieving strategic objectives. Continuous monitoring and evaluation are considered essential elements to ensure the success of the plan and the achievement of its intended outcomes.

Within the framework of supporting national anti-corruption efforts, the plan emphasizes cooperation with competent authorities inside and outside Iraq, following up on major corruption cases, and completing the necessary legal procedures related to them. This contributes to strengthening accountability and recovering public funds. It also highlights the Board's role in supporting Legislative authorities in exercising oversight over the Executive authority by providing reports and information that assist in making appropriate decisions.

Overall, the plan represents a roadmap for developing the work of the Federal Board of Supreme Audit and strengthening its role as a modern audit institution capable of keeping pace with developments in auditing and accounting thus, contributing to achieving good governance, improving public resource management, and supporting sustainable development in Iraq.

To ensure the continuity of the Board's work under various circumstances, the plan also includes an Emergency Plan designed to address crises or unexpected situations that may affect institutional operations, ensuring that auditing tasks continue to be performed efficiently and effectively even in emergency situations. The Emergency Plan includes several main axes aimed at enhancing the Board's preparedness to face unexpected circumstances and ensuring the continuity of work. The most important axes are as follows:

1. Operational Continuity Axis
2. Information Security and Cybersecurity Axis
3. Crisis Management and Human Resources Axis

The plan relies on the principle of strategic flexibility to ensure performance continuity in the face of unexpected events. Therefore, a mechanism is adopted to adapt to emergency changes, which includes:

1. Reassessing objectives
2. Adjusting resources
3. Documenting changes

This strategic plan does not merely represent a list of objectives; rather, it is a dynamic roadmap based on the risk-based auditing approach and the business risk-based auditing approach. Through this approach, the Board's audit efforts are directed in a focused and sequential manner to address high-priority risks first, before moving to other risks, ensuring the maximum possible impact of the audit work.

The total audit effort (100%) is distributed across three phases and distinct priorities as follows:

1. Priority A – Foundation and securing the basics (2026–2027) with 50% of effort
2. Priority B – Construction and capital development phase (2028–2029) with 30% of effort
3. Priority C – Sustainability and compliance phase (2030) with 20% of effort

In light of these axes, the Strategic Plan and the Emergency Plan together form an integrated framework for developing the work of the Federal Board of Supreme Audit and strengthening its capacity to perform its oversight duties with high efficiency, contributing to protecting public funds, promoting the principles of good governance, and achieving sustainable development.