



20 September, 2017

## Terms of Reference – INTOSAI Capacity Building Committee

### Introduction

INTOSAI<sup>1</sup> is an autonomous, independent, professional and nonpolitical organization established to provide mutual support, foster the exchange of ideas, knowledge and experiences; act as a recognized voice of SAIs within the international community; provide high quality auditing standards for the public sector; promote good governance; and foster SAI capacity development and continuous performance improvement.

The INTOSAI Capacity Building Committee (CBC) is one of INTOSAI's four main committees and supports INTOSAI's Strategic Goal 2, Capacity Development. In this capacity, the CBC is the INTOSAI advocate and custodian for SAI capacity development, and facilitates initiatives in support of SAIs and regions building their capacities and enhancing their capabilities.

The committee is led by a Chair who may be supported by a Vice Chair. They are referred to as the CBC leadership.

### Mandate and Objective

The INTOSAI Strategic Plan 2017-2022 specifies that the CBC supports SAIs in developing capacity to maximize their value and benefits to society, by:

1. Promoting the development of capabilities and professional capacities of independent SAIs and regional organizations;
2. Informing INTOSAI decision-making on SAI capacity development matters; and
3. Cooperating with donors, relevant partners, and stakeholders.

While each individual SAI has the primary responsibility for identifying and addressing its own capacity development needs based on its strategic and related development plans, INTOSAI seeks to ensure that each of INTOSAI's member SAIs benefit from capacity-development initiatives, as relevant to their needs. The Capacity Building Committee (CBC) leads INTOSAI's efforts which are implemented in accordance with five strategic objectives and eight key strategies.

Every six years INTOSAI develops a strategic plan which specifies the objective of its goal committees. The 2017-2022 strategic objectives for goal 2 are as follows.

- 2.1 Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI–Donor Cooperation.
- 2.2 Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI professionalization.
- 2.3 Advocate for and support the development of capacity at both the SAI and regional level and maintain and enhance the usefulness and use of SAI PMF.
- 2.4 Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.
- 2.5 Engage strategically with the wider international development community in the interest of SAI capacity development.

The implementation of the strategic goals is supported by key strategies for the CBC, which can be found in the INTOSAI strategic plan.

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<sup>1</sup> INTOSAI – International Organization of Supreme Audit Institutions.



## Membership

The CBC is based on open and voluntary membership. All INTOSAI members, regions and bodies are welcome as members while other stakeholders, such as donors and international professional organizations may participate as observers.

The membership constitutes a pool of resources to carry out existing and future work of the committee and its work streams or other initiatives, as needed and appropriate.

The INTOSAI Handbook for Committees regulates issues relating to membership of committees, including issues such as<sup>2</sup>:

- The size of the committee is the prerogative of the CBC leadership, who also has the responsibility for selecting members from those who volunteer,
- SAIs should be represented by a representative technically experienced in the specific field of the committee,
- INTOSAI members interested in participating in the committee may contact the chair to express their interest, and
- Members may withdraw from membership by notifying the committee chair.

## Organization

### *Goal Committee*

All members of the CBC and its work streams are automatically members of the CBC main committee. The CBC strives for a membership base which, as a whole, reflects the diverse nature of INTOSAI and its members.

The main committee meets annually. In addition to the CBC Annual Meetings, the committee may also meet in connection with INTOSAI Congresses every three years.

### *Steering Committee*

The Steering Committee is appointed by Congress to realize the implementation of the objectives. The Steering Committee is a standing committee which coordinates work between the CBC work streams and with other INTOSAI bodies and stakeholders. The Steering Committee has the mandate to establish new CBC work streams and take other initiatives.

The CBC Steering Committee is led by the CBC Chair and consists of the following members:

- Chairs of the CBC Work Streams;
- At least one representative from each INTOSAI region (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS and PASAI). The regions are represented by the chair of their capacity development committee (or equivalent) and/or by their General Secretariat.
- The chair (and possible vice chair) of the Professional Standards Committee and Knowledge Sharing Committee.
- One representative of the INTOSAI Development Initiative.
- One representative of the INTOSAI-Donor Cooperation.

One representative of the INTOSAI General Secretariat is invited as an observer.

The steering committee meets physically once a year in connection with the CBC Annual Meeting. Those meetings are open to all CBC members and observers of the main committee meeting.

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<sup>2</sup> *Handbook for INTOSAI Committees (2014), Chapter II.4, pages 10-11.*



The steering committee strives to make decisions by consensus. In case of a vote, each CBC member has one vote each, and decisions are made by simple majority.

The steering committee may meet via video or telephone conference in-between physical meetings as and when needed. The steering committee may also, in special cases, be asked to formally approve certain documents or make certain decisions via e-mail.

In connection with the CBC Annual Meeting,

- The steering committee approves:
  - The CBC's Strategic Objectives included in the INTOSAI Strategic Plan, when the strategic plan is under review,
  - The CBC work plan annually, which is based on the annual work plans of the work streams
  - The SAI PMF annual plan (in line with the SAI PMF Implementation Strategy 2017-2019)
  - The distribution of allocated non-earmarked external funding to the CBC.
  - The creation and dissolution of a CBC work stream,
  - The change of leadership of a CBC work stream,
  - CBC guidance and occasional papers, having ensured itself that a credible process was followed in its development,
  - INTOSAI professional pronouncements for exposure or for endorsement by INCOSAI, in line with the INTOSAI due process, based on close cooperation with the Forum for INTOSAI Professional Pronouncements (FIPP).
- The steering committee receives reports and updates from:
  - The CBC leadership, and
  - CBC work streams
  - SAI PMF Independent Advisory Group, and the SAI PMF Unit within IDI
  - The IDI on key capacity development programmes and the capacity development data base.
  - The CBC Chair about the management of allocations from the INTOSAI budget
- Provides advice and support to the IDI regarding the capacity development database as requested.

Minutes from the CBC Steering Committee meetings are shared with all participants at the meeting and are made public via the CBC website, as is documentation supporting each agenda point.

The CBC leadership reports to the INTOSAI Governing Board based on the outcomes of the CBC Annual Meeting and the inputs received from work streams and the steering committee.

#### *Regional Forum for Capacity Development*

The Regional Forum for Capacity Development (RFCD) is a forum for INTOSAI's regional organizations, which strives to promote the role of INTOSAI regions, strengthen inter-regional cooperation and regional capacity development initiatives. In the RFCD, INTOSAI's regional organizations share information and address regional development issues at a cross-regional and strategic level. The forum meets in connection with the CBC annual meeting.

#### *Work Streams*

The CBC operates with a flexible and agile structure of work streams, primarily setting up task or project groups for specific purposes with defined deadlines. Information on the current CBC work streams can be found on the CBC website.



Each work stream is chaired by a CBC-member who sets up a structure to support the goals of the work stream if needed, for the period needed to accomplish the goals.

Each work stream Chair:

- Is responsible for the work of their work stream in accordance with the Terms of Reference approved by the CBC Steering Committee;
- Reports to the CBC Steering Committee at the CBC Annual Meeting and to the CBC leadership in terms of agreed progress indicators, and may be asked to report to the INTOSAI Governing Board or Congress;
- Conducts its work in accordance with INTOSAI's due process, handbook for committees and other INTOSAI rules and procedures;
- Informs the CBC- and INTOSAI membership and stakeholders about its progress, through formal reports, contributions to the CBC website, the INTOSAI Journal of Government Audit, and otherwise as requested by the CBC leadership.

The work streams operate autonomously over the time required to meet their objectives. They conduct their work in accordance with their terms of reference as approved by the CBC Steering Committee and the CBC work plan as approved by the INTOSAI Governing Board.

Work streams are offered an opportunity to meet physically in connection with the CBC Annual Meeting and are otherwise encouraged to meet via video- or telephone conference.

When the work stream's mission is completed the work stream is dissolved. Some work streams may, after agreement with the CBC leadership, remain in place with limited resources in order to ensure continued tracking or support of specific issues.

#### *Leadership and Secretariat*

The CBC Chair and Vice Chair are appointed by the INTOSAI Governing Board. The CBC leadership are supported by a secretariat composed of designated staff from their respective SAIs. The Secretariat supports the achievement of CBC goals and objectives in accordance with the INTOSAI Strategic Plan, the CBC Terms of Reference, the CBC Work Plan and INTOSAI handbooks and decisions.

The CBC Secretariat primarily operates via electronic means and video- and telephone conferences.

#### **Cooperation with other INTOSAI Bodies**

In order to promote SAI capacity development, the CBC works closely with the other INTOSAI goal chairs, the General Secretariat, the INTOSAI Development Initiative (IDI), the INTOSAI-Donor Cooperation, INTOSAI regional organizations, and others to speak and act in unity in the interest of INTOSAI's SAI capacity development efforts.

The CBC leadership are members of the INTOSAI Governing Board and the Policy, Finance and Administration Committee. The CBC Chair is also a member of the IDI Board.

The CBC seeks close collaboration with the IDI in order to achieve synergies and avoid duplication of efforts.

#### **Liaison with non-INTOSAI Bodies**

The CBC serves as the primary liaison between INTOSAI and non-INTOSAI entities delivering or supporting capacity development, in close cooperation with IDI.

The CBC Chair is a member of the INTOSAI-Donor Steering Committee, which focuses on areas in which the INTOSAI and Donor communities share mutual interests, with the aim of scaling-up and strengthening support to SAIs in developing countries.



## Working Language

English is the working language of the committee. All meetings are held in English and all communication and documents are developed and circulated in English.

All official INTOSAI documents (i.e. standards) produced by the committee are translated to the official INTOSAI languages.

In addition, the CBC website has an automatic translation function which enables members to read the majority of the content in their own language.

## Communication, Publication and Distribution of CBC Products

The CBC leadership, work streams and stakeholders primarily communicate news, updates and completed products via the CBC website ([www.intosaiCBC.org](http://www.intosaiCBC.org)). Any additional communication to the broader membership will take place via e-mail.

Insofar as the CBC produces standards or guidance to be included in the INTOSAI Framework for Professional Pronouncements, the INTOSAI due process will be followed.

When the CBC produces guides, occasional papers and other products they will be circulated for comment within the CBC prior to approval by the CBC Steering Committee. The process will follow the principles of the quality system agreed for public goods outside the INTOSAI due process. The CBC will oversee the quality of public goods produced by its work streams.

Once approved, the documents are made available on the CBC website in the CBC format. All documents are made available in English. Any additional language versions can also be found on the CBC website.

## Reporting

In accordance with the INTOSAI Handbook for Committees the CBC Chair will report to the INTOSAI Governing Board and Congress about the committee's work.

Work stream Chairs report to the CBC Steering Committee on the progress of the work stream at the CBC Annual Meeting, and to the CBC leadership as requested. They may be asked to report directly to the Governing Board and Congress to present specific results or products, such as standards or guidance to be included in the INTOSAI Framework for Professional Pronouncements.

## Funding

The CBC primarily operates based on in-kind contributions from the participating member organizations, observers and stakeholders. Such contributions may include time spent by management and staff on CBC matters when leading or participating in CBC work streams or other initiatives, hosting of meetings, translating CBC documents to other languages etc.

In addition, the CBC receives an allocation from the INTOSAI budget together with the other Goal committees, and may seek funding from external parties to support the work of the committee as a whole or specific work streams. Any such funding is sought in accordance with the INTOSAI Handbook for Committees' Independence Guidance.<sup>3</sup>

## Dissolution of the Committee

The Committee may be dissolved at the request of the Committee or on completion of the expected products and outcomes. Moreover, Congress or the Governing Board of INTOSAI may decide to dissolve a Committee based on a well-founded application.

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<sup>3</sup> INTOSAI Handbook for Committees (2014), Chapter III.2.5, page 14.



The dissolution of the committee will follow the instruction in the INTOSAI Handbook for Committees.<sup>4</sup>

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<sup>4</sup> Ibid, Chapter II.5 Dissolution of a Committee, page 11.