



~~30 October, 2017~~ 23 August, 2018

Terms of Reference – INTOSAI CBC Subcommittee on Cooperative Audits

Introduction

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 CBC operates with a flexible and agile structure of work streams, primarily setting up task or project groups for specific purposes with defined deadlines. 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.

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

The Subcommittee on Cooperative Audits is one of the work streams of the Capacity Building Committee chaired by the Supreme Audit Institution of Peru.

Objective

In line with INTOSAI's crosscutting priorities and the strategic objectives defined for the CBC in the INTOSAI Strategic Plan 2017-2022, the Subcommittee on Cooperative Audits works to achieve CBC's key strategy by:

Continuing to promote cooperative audits as capacity development tool, and facilitate the exchange of best practices and access to relevant communities of practice.

The Subcommittee on Cooperative Audits aims to achieve this through:

- Creating a community of practice for cooperative audits;
- Furthering exchange of experiences in cooperative audits to facilitate SAI capacity development;
- Gathering and sharing information about cooperative audits using any available tools;
- Organizing and supporting webinars, workshops regarding cooperative audits;
- Publish articles related to cooperative audits experiences within the INTOSAI Community.
- Promoting the implementation of the ISSAI 5800: Guide on Cooperative audits.
- Promoting the database of experts and investigators;
- Encouraging joint and coordinated or parallel auditing programs;
- Encouraging internship and visit programs.



Details on the Subcommittee on Cooperative Audits initiatives aimed to achieve its objective can be found in the Subcommittee's annual work plan which provides an overview of activities. The high level work plan is published on the CBC website.

Membership

The Subcommittee on Cooperative Audits is based on open and voluntary membership. The membership constitutes a pool of resources to carry out existing and future work of the subcommittee.

The INTOSAI Handbook for Committees regulates issues relating to membership of committees. All members of the Subcommittee on Cooperative Audits are also members of the CBC. Some of the rules and recommendations relating to committee membership also apply to the Subcommittee on Cooperative Audits membership:

- The size of the subcommittee is the prerogative of the Subcommittee chair, 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 Subcommittee on Cooperative Audits,
- INTOSAI members interested in participating in the Subcommittee may contact the Subcommittee chair to express their interest, and
- Members may withdraw from membership by notifying the Subcommittee chair.

The Subcommittee on Cooperative Audits chair strives to achieve diversity in the membership, as appropriate. The updated list of members of this Subcommittee can be found on the CBC website. The [chair](#) provides the CBC Secretariat with this information to ensure accurate information on the websites.

Responsibilities of Subcommittee on Cooperative Audits chair

The Chair:

- Is responsible for the work in accordance with this terms of reference, which is 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.
- Represents the Subcommittee as a member of the CBC Steering Committee.

When the work stream chair resigns from its duties prior to the dissolution of the work stream, the work stream chair is expected to discuss and agree its successor with the CBC leadership prior to the CBC steering committee's consideration and approval of the new chair.



Cooperation with other INTOSAI and non-INTOSAI Bodies

In order to promote SAI capacity development, the CBC bodies may work with other INTOSAI bodies, such as the subcommittees, working groups and project groups of the INTOSAI Professional Standards Committee and Knowledge Sharing Committee. They may also work with the INTOSAI regional organizations, [the INTOSAI Development Initiative](#) and others to speak and act in unity in the interest of INTOSAI's SAI capacity development efforts.

CBC bodies may also cooperate with non-INTOSAI bodies in order to further SAI capacity development. Such cooperation is coordinated with the CBC leadership.

Working language

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

Meetings, communication, publication and distribution of products

The Subcommittee on Cooperative Audits meets physically in connection with the CBC Annual Meeting and otherwise via video/telephone conference or any other available means.

The Subcommittee on Cooperative Audits primarily communicates news, updates and completed products via the CBC website (www.intosaicbc.org), where we have our own page. Communication to the work stream membership may also take place via e-mail.

Insofar as this Subcommittee produces standards or guidance to be included in the INTOSAI Framework for Professional Pronouncements, the INTOSAI due process will be followed. The production and publication of other products and documents will follow the appropriate INTOSAI and/or CBC guidance.

The Subcommittee will meet any INTOSAI translation requirements of formal products and documents. Furthermore, the subcommittee is encouraged to make available all products in additional languages via the CBC work stream.

Reporting

The Subcommittee on Cooperative Audits chair reports to the CBC Steering Committee on the progress of the subcommittee at the CBC Annual Meeting, and to the CBC leadership as requested and in the format provided.

In addition, the subcommittee chair 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.

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INTOSAI



INTOSAI Capacity
Building Committee

The CBC work streams may seek funding from external parties to support its work. Any such funding is sought in accordance with the INTOSAI Handbook for Committees' Independence Guidance¹ and only after coordination with the CBC leadership.

Dissolution of the Subcommittee

The Subcommittee on Cooperative Audits may be dissolved at the request of the subcommittee or on completion of the expected products and outcomes. Moreover, the CBC steering committee may decide to resolve a work stream based on a well-founded proposal.

This terms of reference will be reviewed and updated in connection with the approval of each new INTOSAI strategic plan, or at the initiative of the Subcommittee on Cooperative Audits Chair or CBC leadership.

¹ INTOSAI Handbook for Committees (2014), Chapter III.2.5, page 14.