



~~1-May~~23 August, 2018

## Terms of Reference – INTOSAI CBC *project group on CBC Guides and Occasional Papers*

### 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 SAls 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 project group on CBC Guides and Occasional Papers is chaired by the Supreme Audit Institution of the United Kingdom.

### Objective

In line with INTOSAI's crosscutting priorities and the strategic objectives defined for the CBC in the INTOSAI Strategic Plan 2017-2022, the project group on CBC Guides and Occasional Papers works to achieve CBC's key strategy by:

*Sharing knowledge and experiences in the field of capacity development through, for example, the CBC website, the International Journal of Government Auditing, occasional papers, and international conferences.*

The work stream aims to achieve this through:

- Facilitating the updating of CBC guides in accordance with a plan approved by the CBC Steering Committee.
- Encouraging and facilitating the production of guides and occasional papers as and when appropriate.
- Sharing knowledge and experience in the field of capacity development through, for example, the CBC website, the INTOSAI Journal of Government Auditing, occasional papers, and international conferences.

Details on the project group's plan for updating CBC Guides can be found on the CBC website.

When the project group's objective is completed the project group on CBC Guides and Occasional Papers will be 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.

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## Membership

The project group on guides and occasional papers is based on open and voluntary membership. The membership constitutes member SAIs from Sweden and the Netherlands to carry out existing and future work of the project group or other initiatives, as needed and appropriate.

The INTOSAI Handbook for Committees regulates issues relating to membership of committees. All members of the project group on guides and occasional papers are also members of the CBC. Some of the rules and recommendations relating to committee membership also apply to the membership of the project group on guides and occasional papers:

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

The work stream chair strives to achieve diversity in the membership, as appropriate. The updated list of members of this work stream can be found on the CBC website.

## Responsibilities of chair for the project group on guides and occasional papers

The work stream chair:

- Is responsible for the work of their work stream 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 work stream 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 work streams may work with other INTOSAI bodies, such as the subcommittees, working groups and project groups of the INTOSAI Professional Standards Committee and Knowledge Sharing

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

This project group aims to cooperate/coordinate with the INTOSAI Secretariat, the INTOSAI Journal and IDI, specifically to promote the published CBC outputs. The Vice Chair of the CBC will work with the Chair of the working group to ensure successful dissemination and publicity of CBC guides in the international SAI and donor fora.

#### 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. However CBC guides will be translated on an ad hoc basis by Member SAIs of the CBC on a voluntary basis.

#### Meetings, communication, publication and distribution of products

The project group on guides and occasional papers meets physically at the CBC Annual Meeting and otherwise meets via video- or telephone conference as and when required to ensure that the work plan for the working group is in progress and to ensure continued commitment and allow information sharing. .

The project group on guides and occasional papers primarily communicates news, updates and completed products via the CBC website ([www.intosaicbc.org](http://www.intosaicbc.org)), where we have our own page. Communication to the project group membership may also take place via e-mail.

The production and publication of other products and documents will follow the appropriate INTOSAI and/or CBC guidance.

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

#### Reporting

The project group chair reports to the CBC Steering Committee on the progress of the project group on guides and occasional papers at the CBC Annual Meeting, and to the CBC leadership as requested and in the format provided.

In addition, the chair of the project group may be asked to report directly to the Governing Board and Congress to present specific results or products.

#### 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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The CBC work stream may seek funding from external parties to support its work. Any such funding is sought in accordance with the INTOSAI Handbook for Committees' Independence Guidance<sup>1</sup> and only after coordination with the CBC leadership.

#### Dissolution of the work stream

The project group on guides may be dissolved at the request of the project group Chair and CBC Chair or on completion of the expected products and outcomes. Moreover, the CBC steering committee may decide to dissolve 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 working group chair or CBC leadership.

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<sup>1</sup> *INTOSAI Handbook for Committees (2014)*, Chapter III.2.5, page 14.