



~~27 October, 2017~~ 23 August, 2018

Terms of Reference – INTOSAI CBC Sub-Committee on Peer Reviews

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 its sub-committees, 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 Sub-Committee on Peer Reviews (further SC PR) is chaired by the Supreme Audit Institution of the Slovak Republic.

Objective

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

Continuing to promote peer reviews as capacity development tools, and facilitate the exchange of best practices and access to relevant communities of practice.

The SC PR aims to achieve this through:

- *Supporting community of practice for peer reviews by any reasonable means;*
- *Furthering exchange of experiences in peer review area to facilitate SAI capacity development;*
- *Gathering and sharing information about peer reviews using any tools available to SC PR;*
- *Organising, managing and supporting webinars/conferences/workshops related to peer reviews topic;*
- *Publication of expert articles related to the peer review subject,*
- *Promoting the implementation and use of ISSAI 5600 as applicable.*

Details on the initiatives aimed to achieve SC PR objective can be found in the SC PR annual work plan which provides an overview of activities. The high level work plan is published on the CBC website.

When the SC PR objective is completed, SC PR is dissolved.



Membership

The SC PR is based on open and voluntary membership. The membership constitutes a pool of resources to carry out existing and future work of the Sub-Committee.

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

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

The SC PR Chair strives to achieve diversity in the membership, as appropriate. The updated list of members of the SC PR can be found on the CBC website. The Chair provides the CBC Secretariat with the information to ensure accurate data on the website.

Responsibilities of Sub-Committee on Peer Reviews 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 Sub-Committee as a member of the CBC Steering Committee.

If the Chair resigns from its duties prior to the dissolution of the Sub-Committee, the Chair will 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 SC PR. 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 SC PR meets physically in connection with the CBC Annual Meeting and otherwise via video/telephone conference or any feasible and agreed on means.

The SC PR primarily communicates news, updates and completed products via the CBC website (www.intosaicbc.org). Communication to the SC PR membership may also take place via e-mail.

Insofar as this SC PR produces standards or guidance or amendments of the existing products 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 SC PR will meet any INTOSAI translation requirements of formal products and documents. Furthermore, the SC PR is encouraged to make available all products in additional languages via the SC PR.

Reporting

The SC PR Chair reports to the CBC Steering Committee on the progress of the work at the CBC Annual Meeting, and to the CBC leadership as requested and in the format provided.

In addition, the SC PR 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.

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 Guidance¹ and only after coordination with the CBC leadership.

Dissolution of the SC PR

The SC PR may be dissolved at the request of the SC PR or on completion of the expected products and outcomes. Moreover, the CBC steering committee may decide to dissolve it based on a well-founded proposal.

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

Ändrad fältkod

INTOSAI



INTOSAI Capacity
Building Committee

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 SC PR Chair or CBC leadership.