



Terms of Reference – INTOSAI CBC Task Force on INTOSAI Auditor Professionalisation

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 Task Force on INTOSAI Auditor Professionalisation (TFIAP) is chaired by the Supreme Audit Institution of South Africa.

Objective

In line with INTOSAI's crosscutting priorities and the strategic objectives defined for the CBC in the INTOSAI Strategic Plan 2017-2022, the TFIAP works to achieve CBC's key strategy of 'strengthening structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalization:

Facilitate the development of professional pronouncements (standards and guidance) for consideration by the INTOSAI Forum for Professional Pronouncements related to auditor education, training and capacity development, and initiate processes and future structures for auditor professionalization (e.g., a core competency framework) based on the outcomes of the work of the Task Group on INTOSAI Auditor Certification.

The work stream aims to achieve this through:

- *Continuing to research enabling mechanisms required to facilitate and structure professional development in INTOSAI, including cooperating with relevant INTOSAI organs and INTOSAI related entities in order to forge appropriate relationships with the broader international accounting and auditing community on work relating to auditor education, training and capacity development.*
- *Utilising the competency framework for public sector audit professionals as a basis for further discussion and refinement of the concepts related to professional development in order for INTOSAI to be provided with a set of*



professional pronouncements on auditor competence in the next three to six years, including the development of specific professional development options based on the competency framework, including auditor certification.

- *Consult, through the CBC, with the new Forum for INTOSAI Professional Pronouncements (FIPP) regarding the structure and process for developing professional pronouncements on public sector auditor competence in order that standards and guidance on auditor competence can be developed successfully.*

Details on the work stream's initiatives aimed to achieve its objective can be found in the work stream's strategic outline which provides an overview of activities. The strategic outline is published on the CBC website.

When the work stream's objective 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.

Membership

The CBC is based on open and voluntary membership. 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. All members of a CBC work stream are also members of the CBC. Some of the rules and recommendations relating to committee membership also apply to work stream membership:

- 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 work stream chair

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 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 Task Force specifically aims to cooperate with the International Federation of Accountants; the International Accounting Education Standards Board; the Institute for Internal Auditors for the purpose of forging appropriate relationships with the broader international accounting and auditing community on work relating to auditor education, training and capacity development.

This Task Force specifically aims to cooperate with [the IDI and](#) all of the regional and sub-regional organisations of INTOSAI, for the purpose of facilitating [global and local solutions for public sector auditor professionalisation](#).

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 Task Force meets physically on occasion of the CBC Annual Meeting, or at other times should there be an urgent need, and otherwise meet via video- or telephone conference.

This work stream 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 work stream produces standards or guidance to be included in the INTOSAI Framework for Professional Pronouncements, the INTOSAI due process for the INTOSAI Framework for Professional Pronouncements will be followed. 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.

Reporting

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

In addition, the work stream 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 benefit from INTOSAI funds allocated to the CBC, or 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 work stream

The work stream may be dissolved at the request of the work stream or on completion of the expected products and outcomes.

The 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 work stream chair or CBC leadership.

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