



5 September, 2018

Terms of Reference – INTOSAI CBC *project group in support of auditing in complex and challenging contexts*

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 project group in support of auditing in complex and challenging contexts (ACCC) is chaired by the Supreme Audit Institution of Sweden.

Objective

In line with INTOSAI's crosscutting priorities and the strategic objectives defined for the CBC in the INTOSAI Strategic Plan 2017-2022, project group in support of auditing in complex and challenging contexts works to achieve CBC's key strategy 7:

Focus attention on SAIs in fragile situations with particular emphasis on the impact of the 2030 Agenda for Sustainable Development on their capacity development needs.

The CBC will, through this work stream, lead INTOSAI's efforts to identify what support is needed and good practices to address those needs, adjusted to the preconditions of SAIs auditing in complex and challenging contexts and the organizations supporting them.

The CBC aims to develop different methods and approaches to support public sector auditing in complex and challenging contexts as well as donors and partner organizations supporting development in this area. This may include both awareness raising and knowledge sharing and the provision of more practical advice and guidance.

We aim to:

- Collect lessons learned and case studies based on experiences of SAIs and/or their development partners;
- Begin to develop good practice guidance for auditing in complex and challenging context, considering SAI, their partner organizations, INTOSAI regions, and donors as possible target groups;



- Scope the development of training for SAI staff and consultants engaged in, or planning to engage, in change-agent roles with SAIs working in complex and challenging contexts; and
- Encourage SAIs with current or previous experiences of auditing in complex and challenging contexts to contribute to the work of the project group.

Potential outputs may, for example, include:

- Lessons learned and case studies based on experiences of SAIs and/or their development partners;
- Good practice guidance for SAIs auditing in complex and challenging contexts, their partner SAIs/organizations, INTOSAI regions and donors;
- Materials and models to support SAIs in identifying first step- and next step-solutions to challenges identified;
- Development of training materials for SAI staff and consultants engaged in, or planning to engage in change agent roles with SAIs auditing in complex and challenging contexts for use by providers of support;
- An open dialogue and sharing of experiences between the SAIs concerned and between their partners and donors, respectively.

Details on the work stream's initiatives aimed to achieve its objective can be found in the work stream's annual work plan which provides an overview of activities. The high level work plan 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 approving new members ,
- 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, 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 specifically aims to cooperate and/or consult with:

- INTOSAI Development Initiative
- INTOSAI regions
- Representatives of SAIs auditing in complex and challenging contexts
- Partner SAI representatives
- The INTOSAI-Donor Cooperation
- The Professional Standards Committee
- The Knowledge Sharing Committee
- The Forum for INTOSAI Professional Pronouncements (FIPP)
- The International Federation of Accountants



Cooperation and consultation with these bodies aims to improve the relevance and quality of our work and consider potential synergies of our different initiatives.

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 project group in support of auditing in complex and challenging situations meets physically in connection with the CBC Annual Meeting and otherwise meets via video- or telephone conference to drive the work of the project group, exchange information and prepare for the CBC annual meeting.

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 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. Furthermore, the work stream strives to make available all products in additional languages via the CBC website.

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 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 in coordination with the CBC leadership.

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

INTOSAI



INTOSAI Capacity
Building Committee

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. Moreover, the CBC steering committee may decide to resolve a work stream based on a well-founded application.

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 work stream chair or CBC leadership.