



Terms of Reference – INTOSAI CBC work stream for peer-to-peer cooperation

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 work stream for peer-to-peer cooperation is managed without a fixed project group, but building on INTOSAI's experiences of peer-to-peer cooperation. The work is facilitated by the Supreme Audit Institution of the Netherlands.

Objective

In line with INTOSAI's crosscutting priorities and the strategic objectives defined for the CBC in the INTOSAI Strategic Plan 2017-2022, work stream for peer-to-peer cooperation works to achieve CBC's key strategy 9:

Support and promote medium to long term peer-to-peer cooperation between SAIs in support of institutional capacity development.¹

The work stream aims to achieve this through:

- Encouraging INTOSAI members to share their experiences of peer-to-peer cooperation through blogs and articles on the CBC website, the INTOSAI Journal and elsewhere;
- Creating opportunities to exchange experiences of peer-to-peer cooperation;
- Gathering and sharing information about peer-to-peer cooperation through the CBC website and otherwise;
- Identifying and sharing good practice in peer-to-peer cooperation;
- Promoting the use of peer-to-peer cooperation.

Information about the work stream's initiatives aimed to achieve its objective can be found on the CBC website.

¹ In this terms of reference, peer-to-peer cooperation refers to medium to long-term cooperation between SAIs in support of institutional capacity development of one or more SAIs.



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.

Contributions to the work stream will be organized to achieve the set objectives, through membership or otherwise.

Any 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,
- SAs should be represented by a representative technically experienced in the specific field of the work stream,
- INTOSAI members interested in participating in (or contributing to) 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 and/or participation, as appropriate. Details on the organization of the work 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 as appropriate;
- 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.

Working language

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

Communication, publication and distribution of products

This work stream primarily communicates news, updates and completed products via the CBC website (www.intosaicbc.org), where we have our own page.

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 is encouraged to make available all products in additional languages via the CBC work stream.

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 Guidance² 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. 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 work stream chair or CBC leadership.

² *INTOSAI Handbook for Committees (2014)*, Chapter III.2.5, page 14.