

Work stream in support of Auditing in complex and challenging contexts (ACCC)

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 in complex and challenging contexts and the organizations supporting them.

A terms of reference has been developed based on experiences of SAIs currently or previously operating in states in different levels of complex contexts, and by donors and partners working with SAIs in such situations. The terms of reference were approved by the CBC steering committee in October 2016 and is available on the CBC website (www.intosaicbc.org).

SAIs in Complex and Challenging Contexts

The level and type of complexity in a country or region will influence the conditions under which the SAI works and the extent to which it is possible for the SAI to take actions to change those conditions. There is also great variation in the level of development and resilience of SAIs in complex and challenging contexts.

On the one hand, while the SAI may be mature, performing its responsibilities in a complex and challenging context may make it more difficult to deliver a professional ISSAI compliant audit service to parliament and citizens for a number of different

reasons. On the other hand, there are examples of SAIs in complex and challenging contexts having a unique opportunity to play a central role in contributing to state building and trust in government institutions by promoting good governance and accountability.

The CBC Work Stream in support of SAIs in Complex and Challenging Contexts

Many of the challenges experienced by SAIs in complex and challenging contexts are the same as or quite similar to those experienced by all SAIs on a development path – they just tend to experience more of these challenges at the same time, or more severely than their sister organizations.

We recognize that SAIs in complex and challenging contexts may have greater challenges than other SAIs in availing themselves of the tools, models and support available within the INTOSAI community or implementing existing standards and guidance. This work stream also recognizes the potential for SAIs in complex and challenging situations to play an important role in contributing to decreased fragility by promoting increased confidence in public sector institutions.

Expected CBC Outputs

The CBC aims to develop different methods and approaches to support SAIs in fragile contexts as well as donors and partner organizations working with them. This may include both awareness raising and knowledge sharing and the provision of more practical advice and guidance.