

## Terms of Reference – INTOSAI CBC work stream on the Audit of Donor Funds

### 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 forces 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 on the Audit of Donor Funds is one of the CBC's work streams and 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, the work stream on the Audit of Donor Funds works to achieve CBC's strategic objective 2.5:

*Engage strategically with the wider international development community in the interest of SAI capacity development..*

The work stream's objective is that SAIs and donors make informed choices when engaging in the audit of donor funds, while safeguarding SAIs' independence and respecting their national mandate.

The work stream aims to support this objective through:

- Engaging with donors and SAIs to identify good practices,

- Sharing information, knowledge and experience about the benefits and challenges of SAIs audits of donor funds.
- Encouraging the application of good and sustainable practices in the SAI and donor communities.

A work plan will be developed, further operationalizing the course of actions.

When the work stream considers its task completed, it will be 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 work stream on the Audit of Donor Funds is based on open and voluntary contributions. The contributors may consist of donors, development partners<sup>1</sup> and SAIs from donor and recipient countries.

The INTOSAI Handbook for Committees regulates issues relating to membership of committees. Some of these rules and recommendations also apply to the work stream on Audit of Donor Funds:

- The size of the work stream is the prerogative of the work stream chair, who also has the responsibility for selecting contributors from those who volunteer,
- Participating 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
- Contributors may withdraw by notifying the work stream chair.

The work stream chair strives to achieve diversity in the participation, as appropriate.

## Responsibilities of chair for the work stream on the Audit of Donor Funds

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;

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<sup>1</sup> Including multilateral organizations and civil society organizations.

- 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 generally coordinated with the CBC leadership. In the case of this work stream, cooperation with non-INTOSAI bodies, such as donors and development partners, is essential. The chair is encouraged to engage in such relationships, while keeping the CBC leadership informed.

This work stream aims to cooperate/coordinate with the IDI and other relevant actors to ensure synergies and avoid overlaps.

## 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 work stream meets as and when required, to ensure that work is progressing in line with the work plan.

The work stream primarily communicates news, updates and completed products via the CBC website ([www.intosaicbc.org](http://www.intosaicbc.org)), where the work stream has its own page. Communication to the work stream may also take place via e-mail.

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 website.

## Reporting

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

In addition, the chair of the work stream may be asked to report directly to the Governing Board and Congress to present specific results or products.

## 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 Guidance<sup>2</sup> 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 chair and CBC chair or on completion of the expected products and outcomes. Moreover, the CBC steering committee may decide to dissolve 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.

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<sup>2</sup> INTOSAI Handbook for Committees (2019), Independence Guidance, appendix 1, page 10.