

# Draft Updated Terms of Reference – INTOSAI Capacity Building Committee

## Introduction

INTOSAI<sup>1</sup> is an independent, autonomous, professional, and nonpolitical organization comprised of the Supreme Audit Institutions (SAIs) of state or supranational organizations, and international professional organizations. It is a global body that brings together and supports its diverse membership of public sector audit institutions under the motto of “mutual experience benefits all.”

INTOSAI’s mission is to support its members in contributing effectively to the accountability of the public sector, promoting public transparency and good governance, and fostering the economy, effectiveness and efficiency of government programs for the benefit of all.<sup>2</sup>

The INTOSAI Capacity Building Committee (CBC) is one of INTOSAI’s four main committees and supports INTOSAI’s Strategic Goal 2, of supporting SAIs in developing their capacity. Through this goal, INTOSAI will support SAIs in developing their capacity to maximize the value and benefit they bring to society by promoting the development of their professional capacities and capabilities. With an ambition to “leave no one behind,” Goal 2 informs INTOSAI decision-making on SAI capacity development in support of all INTOSAI members.<sup>3</sup>

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 committee is led by a Chair who may be supported by a Vice Chair. They are referred to as the CBC leadership.

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<sup>1</sup> INTOSAI – International Organization of Supreme Audit Institutions.

<sup>2</sup> INTOSAI Strategic Plan 2023-2028 (draft)

<sup>3</sup> Ibid.

## Mandate and Objective

The INTOSAI Strategic Plan 2023-2028- specifies that Goal 2, under CBC leadership, supports capacity development through the following strategic objectives:

1. Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs.
2. Strategically partner, inside and outside INTOSAI, in support of SAI professionalism, auditor professionalization, and SAIs' ability to meet future challenges.
3. Share capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities.

While each individual SAI has the primary responsibility for identifying and addressing its own capacity development needs based on its strategic and related development plans, INTOSAI seeks to ensure that each of INTOSAI's member SAIs benefit from capacity-development initiatives, as relevant to their needs.

Goal 2 strategic objectives are to be achieved jointly, through the collaboration of a number of INTOSAI bodies, in addition to the Capacity Building Committee, such as the INTOSAI regional organizations, the INTOSAI Development Initiative and the INTOSAI-Donor Cooperation. Furthermore, INTOSAI members, donors, professional organizations, NGOs and consultants play an important role by supporting both INTOSAI initiatives and SAI-level capacity development initiatives, through financial and human resources.

The Goal 2 strategic objectives are put into effect through a joint operational plan and the strategic plans and work plans of each contributing organization.

## Membership

The CBC is based on open and voluntary membership. All INTOSAI members, regions and bodies are welcome as members while other stakeholders, such as donors and international professional organizations may participate as observers.

The membership constitutes a pool of resources to carry out existing and future work of the committee and its workstreams or other initiatives, as needed and appropriate.

The INTOSAI Handbook for Committees regulates issues relating to membership of committees, including issues such as<sup>4</sup>:

- The size of the committee is the prerogative of the CBC leadership, who also has the responsibility for selecting members from those who volunteer,

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<sup>4</sup> *Handbook for INTOSAI Committees (2014), Chapter II.4, pages 10-11.*

- SAIs should be represented by a representative technically experienced in the specific field of the committee,
- INTOSAI members interested in participating in the committee may contact the Chair to express their interest, and
- Members may withdraw from membership by notifying the committee Chair.

## Organization

### Goal Committee

All members of the CBC and its workstreams are automatically members of the CBC main committee. The CBC strives for a membership base which, as a whole, reflects the diverse nature of INTOSAI and its members.

The main committee meets annually, in person or digitally. In addition to the CBC Annual Meetings, the committee may also meet in connection with INTOSAI Congresses every three years.

### Steering Committee

The steering committee is appointed by Congress to realize the implementation of the objectives. The steering committee is a standing committee which coordinates work between the CBC workstreams and other INTOSAI bodies and stakeholders. The steering committee has the mandate to establish new CBC workstreams and take other initiatives.

The CBC steering committee is led by the CBC Chair, possibly supported by a Vice Chair, and consists of the following members:

- Chairs of the CBC workstreams;
- At least one representative from each INTOSAI region (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS and PASAI). The regions are represented by the Chair of their capacity development committee (or equivalent) and/or by their General Secretariat.
- The Chair (and possible Vice Chair) of the Professional Standards Committee and Knowledge Sharing Committee.
- One representative of the INTOSAI Development Initiative.
- One representative of the INTOSAI-Donor Cooperation.

One representative of the INTOSAI General Secretariat is invited as an observer.

The steering committee meets, in person or on-line, once a year, in connection with the CBC Annual Meeting, if in-person. The CBC leadership may organize extraordinary meetings of the steering committee as needed. The steering committee may also be asked to formally approve documents or make decisions via e-mail.

The meetings are open to all CBC members and observers of the main committee.

The steering committee strives to make decisions by consensus. In case of a vote, each CBC member has one vote, and decisions are made by simple majority.

In connection with the CBC Annual Meeting,

- The steering committee approves:
  - The CBC's strategic objectives included in the INTOSAI Strategic Plan, when the strategic plan is under review,
  - The CBC work plan annually, which is based on the annual work plans of the workstreams,
  - The SAI PMF annual work plan (in line with the current SAI PMF Implementation Strategy)
  - The distribution of allocated non-earmarked external funding to the CBC,
  - The creation and dissolution of a CBC workstream,
  - The change of leadership of a CBC workstream,
  - CBC guidance and occasional papers, having ensured itself that a credible process was followed in its development,
  - INTOSAI professional pronouncements for exposure or for endorsement by INCOSAI, in line with the INTOSAI due process, based on close cooperation with the Forum for INTOSAI Professional Pronouncements (FIPP).
- The steering committee receives reports and updates from:
  - The CBC leadership, including information about the management of allocations from the INTOSAI budget, and
  - CBC workstreams in relation to their workplans,
  - SAI PMF Independent Advisory Group, and IDI on progress in relation to the SAI PMF implementation strategy,

The steering committee may also invite the IDI, INTOSAI-Donor Cooperation and INTOSAI regional organization, as relevant and requested, to report on progress in relation to the Goal 2 operational plan.

Minutes from the CBC steering committee meetings are shared with all participants at the meeting and are made public via the CBC website, as is documentation supporting each agenda point.

The CBC leadership reports to the INTOSAI Governing Board, and keeps the INTOSAI Policy, Finance and Administration Committee informed, based on the outcomes of the CBC Annual Meeting and the inputs received from workstreams and the steering committee.

## Workstreams

The CBC operates with a flexible and agile structure of workstreams, primarily setting up task forces or project groups for specific purposes with defined

deadlines. Information on the current CBC workstreams can be found on the CBC website.

Each workstream is chaired by a CBC-member who sets up a structure to support the goals of the workstream if needed, for the period needed to accomplish the goals.

Each workstream Chair:

- Is responsible for the work of their workstream in accordance with the Terms of Reference 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.

The workstreams operate autonomously over the time required to meet their objectives. They conduct their work in accordance with their terms of reference as approved by the CBC steering committee and the Goal 2 operational plan as approved by the INTOSAI Governing Board.

Workstreams are generally offered an opportunity to meet in-person in connection with the CBC annual meeting and are otherwise encouraged to meet on-line as needed to achieve their objectives.

When the workstream's mission is completed the workstream is dissolved. Some workstreams may, after agreement with the CBC leadership, remain in place with limited resources in order to ensure continued tracking or support of specific issues.

## Leadership and Secretariat

The CBC Chair and Vice Chair are appointed by the INTOSAI Governing Board. The CBC leadership are supported by a secretariat composed of designated staff from their respective SAIs. The secretariat supports the achievement of CBC goals and objectives in accordance with the INTOSAI Strategic Plan, the CBC Terms of Reference, the Goal 2 operational plan and INTOSAI handbooks and decisions.

The CBC Secretariat primarily operates via electronic means video- and telephone conferences.

## Cooperation with other INTOSAI Bodies

In order to promote SAI capacity development and achieve INTOSAI Goal 2 objectives, the CBC works closely with the other INTOSAI goal chairs, the General Secretariat, the INTOSAI Development Initiative (IDI), the INTOSAI-Donor Cooperation, INTOSAI regional organizations, and others to speak and act in unity in the interest of INTOSAI's SAI capacity development efforts.

The CBC leadership are members of the INTOSAI Governing Board, the Policy, Finance and Administration Committee and the PSC- and KSC steering committees. The CBC Chair is also a member of the IDI Board.

## Liaison with non-INTOSAI Bodies

The CBC serves as the primary liaison between INTOSAI and non-INTOSAI entities delivering or supporting capacity development, in close cooperation with IDI.

The CBC Chair is a member of the INTOSAI-Donor steering committee, which focuses on areas in which the INTOSAI and donor communities share mutual interests, with the aim of scaling-up and strengthening support to SAIs in developing countries.

## Working Language

English is the working language of the committee. All meetings are held in English and all communication and documents are developed and circulated in English.

All official INTOSAI documents (i.e. standards) produced by the committee are translated to the official INTOSAI languages.

In addition, the CBC website has an automatic translation function which enables members to read the majority of the content in their own language.

## Communication, Publication and Distribution of CBC Products

The CBC leadership, workstreams and stakeholders primarily communicate updates and share capacity development information and products via the CBC website ([www.intosaicbc.org](http://www.intosaicbc.org)).

Insofar as the CBC produces standards or guidance to be included in the INTOSAI Framework for Professional Pronouncements, the INTOSAI due process will be followed.

When the CBC produces guides, occasional papers and other products they will be circulated for comment within the CBC prior to approval by the CBC steering committee.

Depending on the nature of the product, the process will follow the principles of the quality system agreed for public goods outside the INTOSAI due process. The CBC will oversee the quality of public goods produced by its workstreams.

Once approved, the documents are made available on the CBC website in the CBC format. All documents are made available in English. Any additional language versions can also be found on the CBC website.

## Reporting

In accordance with the INTOSAI Handbook for Committees the CBC Chair will report to the INTOSAI Governing Board and Congress about the committee's work.

## 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 workstreams or other initiatives, hosting of meetings, translating CBC documents to other languages etc.

In addition, the CBC receives an allocation from the INTOSAI budget and may seek funding from external parties to support the work of the committee as a whole or specific workstreams. Any such funding is sought in accordance with the INTOSAI Handbook for Committees' Independence Guidance.<sup>5</sup>

## Dissolution of the Committee

The Committee may be dissolved at the request of the Committee or on completion of the expected products and outcomes. Moreover, Congress or the Governing Board of INTOSAI may decide to dissolve a committee based on a well-founded application.

The dissolution of the committee will follow the instruction in the INTOSAI Handbook for Committees.<sup>6</sup>

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<sup>5</sup> *INTOSAI Handbook for Committees (2014)*, Chapter III.2.5, page 14.

<sup>6</sup> *Ibid*, Chapter II.5 Dissolution of a Committee, page 11.