

## Terms of Reference – *INTOSAI CBC Task Force on Citizen Participation and Civil Society Engagement (TFCP)*

### Introduction

The INTOSAI Capacity Building Committee (CBC) is one of INTOSAI's four goal committees. The CBC leads INTOSAI's Strategic Goal 2, Capacity Development, and thereby assists the Governing Board in implementing INTOSAI's goals and objectives. In this role, the CBC is INTOSAI's advocate and custodian for SAI capacity development and facilitates initiatives to support SAIs and regions in building their capacity and enhancing their capabilities.

The CBC operates with a flexible and agile work stream structure, primarily establishing task groups or projects for specific, time-bound purposes. Each work stream is chaired by a CBC member who establishes a structure to support the work stream objectives, if needed, for the period necessary to achieve the objectives.

The work streams operate autonomously for as long as necessary to meet their objectives. They carry out their work in accordance with their terms of reference and work plans approved by the CBC Steering Committee and the CBC work plan approved by the INTOSAI Governing Board.

The CBC Task Force on Citizen Participation and Civil Society Engagement is chaired by the Supreme Audit Institution of Peru.

### Mission

Achieve a strengthened external audit ecosystem for the public sector through a mutually beneficial relationship between Supreme Audit Institutions and the citizens they serve.

### Vision

Strengthen the mutually beneficial relationship between Supreme Audit Institutions and the citizens they serve in order to increase the impact of government audit.

### Objective

In line with INTOSAI's cross-cutting priorities and the strategic objectives defined for the CBC in the INTOSAI Strategic Plan 2017-2022, the work stream in particular contributes to achieving strategic objective 2.4 of the CBC: *Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice*. The objective of the task force is to identify and share good practices for citizen participation and/or civil society engagement in the work of Supreme Audit Institutions. Furthermore, the task force will develop initiatives, tools and approaches to support the

implementation of such good practices, as a means of promoting the value and benefits of Supreme Audit Institutions.

The task force intends to achieve this objective by:

- Developing a Citizen Participation and Civil Society Engagement Toolkit based on the CBC's *Framework for Civil Society Engagement*, which each SAI can customize to its own national context.
- Developing new tools, approaches and initiatives, and disseminating existing ones, to help SAIs implement citizen participation in the audit cycle, promote civil society engagement, and measure the level of maturity of citizen participation and civil society engagement within SAIs.
- Gathering and sharing best practices and successful initiatives for citizen participation and civil society engagement in SAIs, applying the experience and technological know-how acquired by the Subcommittee on Cooperative Audits.
- Hosting international online events, for the sharing of experiences and raising awareness about the benefits of citizen participation and civil society engagement.
- Proposing or facilitating ways in which international civil society organizations, development partners and donors can strategically partner in the interest of effective implementation of citizen participation and civil society engagement.

The specific actions and projects to achieve the task force's objective will be embodied in a Three-Year Work Plan aligned with the Goal 2 operational plan, developed and approved by the task force members. Likewise, an Annual Operational Plan will be developed, establishing the activities corresponding to each calendar year.

Both the Three-Year Work Plan and the Annual Operating Plans should include:

- Projects and/or initiatives;
- Schedule of activities and deliverables; and
- Evaluation indicators when applicable.

The task force may, upon agreement with the CBC leadership, continue to operate with limited resources in order to ensure follow-up or continued support of specific issues, as would be the case for technology tools and platforms developed by the task force during its functions.

### Membership

The composition of the task force will be based on open and voluntary membership, with invitations to join being extended to all SAIs that have experience in or have implemented successful citizen participation and civil society engagement initiatives, to share their experiences.

In order to provide the greatest possible flexibility to the task force, and respecting the guidelines established in the *INTOSAI Handbook for Committees*, membership in the task force will be framed within the following principles:

- No minimum or maximum number of members shall be established.
- INTOSAI SAIs interested in joining the task force may automatically become members upon written notice to the task force chair, who shall inform the other task force members of the new member's admission.
- Any member may withdraw from the task force at any time upon written notice to the chair, who shall be responsible for informing the other members of the task force.
- The task force shall strive to be representative of all INTOSAI regional groups and types of SAIs, and it shall be the responsibility of the chair to invite new members to achieve such representation.
- The members of the task force shall commit themselves to active participation in the activities of the task force, providing input and comments on the projects and initiatives included in the work plan.

Given the task force's scope of action, it may be deemed necessary to reach out to specific stakeholders outside of INTOSAI in order to request their inputs for the development of the task force's proposed products (such as the Toolkit) and to contribute their expertise regarding how the government control systems can relate to the citizens. Should a project leader deem it necessary to request the input of a specific civil society organization or other stakeholder for the development of its products, the task force chair will coordinate contact with said civil society organization or stakeholder, in coordination with the CBC Secretariat.

### Responsibilities of the Chair

The task force chair is responsible for:

- Conduct the work of the task force, coordinating and managing its activities in accordance with these terms of reference, approved by the CBC Steering Committee;
- Convene and chair meetings of the task force, in the periodicity established in its work plan, and in coordination with the host SAI in the case of face-to-face meetings;
- Report to the CBC Steering Committee at the CBC Annual Meeting and to the CBC leadership in terms of agreed indicators of progress, and may be asked to report to the Governing Board or INTOSAI Congress;
- Conduct their work in accordance with INTOSAI due process, the handbook for committees, and other INTOSAI standards and procedures;
- Inform CBC and INTOSAI members and interested parties of its progress through formal reports, contributions to the CBC website, the INTOSAI Journal of Government Auditing, and in other ways as requested by the CBC leadership.
- Represent the task force as a member of the CBC Steering Committee.
- Develop and propose the Three-Year Work Plan for approval by the task force members.
- Elaborate and propose the Annual Operational Plans, for approval by the task force members.
- Monitor the implementation of the projects and initiatives included in the Annual Work Plan and the Three-Year Work Plan.

If 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**

To promote SAI capacity development, CBC work streams can work with other INTOSAI bodies, such as subcommittees, working groups, and project groups of INTOSAI's Professional Standards Committee and Knowledge Sharing Committee. They may also work with INTOSAI's regional organizations, and others to speak and act as one in the interest of INTOSAI SAI capacity development efforts.

CBC work streams may also cooperate with non-INTOSAI bodies to promote SAI capacity development. This cooperation is usually coordinated through the CBC leadership. In the case of this task force, coordination with civil society organizations and other stakeholders interested in promoting citizen participation in government audit work and SAI interaction with civil society is important. It will be the responsibility of the Task Force Chair to act as an interlocutor with such organizations and stakeholders, in coordination with the CBC Secretariat.

The task force will also coordinate with bodies promoting citizen participation and civil society engagement of INTOSAI's regional organizations, seeking to achieve synergy between their activities and the task force's projects and initiatives, and promoting the organization of joint capacity building activities.

### **Working language**

English is the working language of the CBC and therefore also of the task force. All meetings will be held in English and all communications and documents are prepared and circulated in English.

### **Meetings, communication, publication and product distribution**

The task force meets as needed to ensure that work is progressing according to the work plan, with virtual meetings being favored in order to encourage as much participation as possible from its members.

The task force mainly communicates news, updates and finished products through the CBC website ([www.intosaicbc.org](http://www.intosaicbc.org)), where the task force has its own page. Communication with the task force can also take place via e-mail.

Electronic platforms developed by the task force will be hosted according to the parameters established and agreed with the CBC Secretariat during their development process.

The production and publication of other products and documents will follow appropriate INTOSAI and/or CBC guidance.

The task force will meet any INTOSAI translation requirements of formal products and documents. Furthermore, the task force is encouraged to make available all products in additional languages via the CBC website.

### Reporting

The task force chair reports to the CBC Steering Committee on the progress of the task force during the CBC Annual Meeting, and to the CBC leadership as requested and in the format provided.

In addition, the task force chair may be asked to report directly to the Steering Committee and Congress to present specific results or deliverables.

### Funding

The CBC operates primarily through in-kind contributions from participating member organizations, observers and stakeholders. Such contributions may include time devoted by management and staff to CBC matters when leading or participating in CBC action lines or other initiatives, organization of meetings, translation of CBC documents into other languages, etc.

The request for allocation of CBC funds will be contingent upon the activities included in the task force work plans, the financial and in-kind contributions made by members to the projects indicated therein, and the coordination between the task force chair, project leaders and the CBC secretariat.

The task force may seek funding from external parties to support its initiatives and projects. The seeking and management of any such funding will be done in accordance with the Guidance on Independence of the *Handbook for INTOSAI Committees*<sup>1</sup> and in coordination with the CBC leadership in a manner that does not create any direct or perceived conflict of interest with INTOSAI.

### Dissolution of the task force

The task force may be dissolved at the request of the task force chair and the CBC chair, or upon completion of its intended objectives. Given the long-term nature of the task force and the issue to be addressed by the task force, the task force chair, in cooperation with the CBC chair, will conduct an evaluation every three (03) years to determine whether the task force has completed its overall objective and specific objectives. In the event the evaluation determines that the work of the task force should continue, its work shall be extended for an additional three (03) years.

In addition, the CBC Steering Committee may decide to dissolve a task force based on a well-founded proposal. These 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 task force chair or CBC leadership.

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<sup>1</sup> *Handbook for INTOSAI Committees*, Appendix 1 – Independence Guidance