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# Terms of Reference – INTOSAI CBC Task Force on INTOSAI Auditor Professionalisation

### Introduction

The INTOSAI Capacity Building Committee (CBC) is one of INTOSAI’s four main committees and is responsible for INTOSAI’s Strategic Goal 2: Supporting SAIs in developing their capacity.

The CBC is led by a chair who is supported by a vice chair. They are referred to as the CBC leadership.

The CBC operates with a flexible and agile structure of workstreams, primarily setting up task or project groups for specific purposes. Each workstream is chaired by a CBC-member who sets up an appropriate structure to support the goals of the workstream, for the period needed to accomplish the goals.

In line with the INTOSAI-approved motion on sustainable, inclusive, and economical INTOSAI operations, the CBC and its workstreams commit to making best use of technology to facilitate its work and to limit travel to the minimum level necessary to achieve its objectives.

The workstreams operate autonomously over the time required to meet their objectives. Each workstream conducts its work in accordance with their respective terms of reference and work plan, as approved by the CBC Steering Committee.

The Task Force on INTOSAI Auditor Professionalisation (TFIAP) is chaired by the Supreme Audit Institution of South Africa.

### Objective

In line with INTOSAI’s organizational priorities and the strategic objectives defined for Goal 2 in the INTOSAI Strategic Plan 2023-2028, and [INTOSAI’s Goal 2 Operation Plan](https://www.intosaicbc.org/wp-content/uploads/2023/02/Goal-2-Operational-Plan_-approved.pdf), the TIAPworks to support the achievement of the strategic objectives of the CBC and the Goal 2 results identified in the operational plan by means of the following workstream goals/objectives*:*

* Participate in global stock-taking activities relating to auditor professionalisation (especially in the context of ISSAI 150 and its related guidance) to continuously inform the work-plans of the TFIAP and the INTOSAI CBC,
* Continuing to research enabling mechanisms required to facilitate and structure professional development in INTOSAI, in cooperation with relevant INTOSAI organs, INTOSAI related entities, the International Federation of Accountants (IFAC), the Institute of Internal Auditors (IIA) and other professional accounting organisations (PAOs) on work relating to auditor education, training and capacity development.
* Utilising the newly approved ISSAI 150 on auditor competence[[1]](#footnote-2), its related guidance (GUID 1950 and 1951) and the guide on human resource management practices as a basis, strive for successful adoption and implementation of these pronouncements, through:
	+ Implementation advocacy dealing with implementation success and related enabling relationships, through sharing of case studies on the CBC website, hosting webinars and considering the creation of enabling communities of practice,
	+ Cementing the SAI-PAO relationship as an enabler of professionalisation sustainability,
	+ Providing ongoing support to the Professional Education for SAI Auditors (PESA) program run by the INTOSAI Development Initiative (IDI) in the form of participation, provision of material, development of enabling position papers,
	+ Where appropriate, partnering with the IDI on its TOGETHER (HR) program,
	+ Participating in the revision of the SAI PMF, specifically focused on the domain dealing with human resource management and development practices,
	+ Supporting the IDI in the development of its “Centre for SAI Professionals (refer to IDI Strategic plan 2023 to 2025).

Details about the workstream’s initiatives can be found in the workstream’s high level work plan on the [CBC website](https://www.intosaicbc.org/about-cbc/).

When the workstream’s goals are achieved the workstream is dissolved. Some workstreams may, after agreement with the CBC leadership, remain in place with limited resources 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 committee and workstream initiatives, as needed and appropriate.

The INTOSAI Handbook for Committees regulates issues relating to membership of committees. Members of CBC workstreams are automatically also members of the CBC. Some of the rules and recommendations relating to committee membership also apply to workstream membership:

* The workstream should be reflective of all key players in the 2023 - 2025 INTOSAI goal 2 operational plan (that unpacks the current 2023 – 2025 INTOSAI strategi plan),
* The size of the workstream is the prerogative of the workstream chair, who also has the responsibility for selecting members from those who volunteer,
* Members should be technically experienced in the specific field of the workstream (including knowledge and experience in the fields of auditing, capacity development, competence management and/or human resource management)
* INTOSAI members interested in participating in the workstream may contact the workstream chair to express their interest, and
* Members may withdraw from membership by notifying the workstream chair.

The workstream chair strives to achieve diversity in the membership, as appropriate.

### Responsibilities of workstream chair

The workstream chair:

* Is responsible for the work of their workstream in accordance with this terms of reference, which is approved by the CBC Steering Committee,
* Annually reports to the CBC Steering Committee 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,
* Coordinates its initiatives within the CBC and with other INTOSAI bodies to ensure maximum benefits for its members,
* In their initiatives, takes into consideration the different preconditions for SAIs working in varying contexts, and
* Represents the workstream as a member of the CBC Steering Committee.

If the workstream chair resigns from its duties prior to the dissolution of the workstream, the workstream 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, the CBC workstreams 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, the INTOSAI Development Initiative (IDI) and others to speak and act in unity in the interest of INTOSAI’s capacity development efforts. In this regard, the key role-players in the 2023 -2025 INTOSAI goal 2 operational plan, serve as a baseline indicator.

CBC workstreams may also cooperate with non-INTOSAI bodies to further SAI capacity development. Such cooperation is done in consultation with the CBC Secretariat.

This Task Force specifically aims to cooperate with the IFAC and its committees and panels that deals with accountant / auditor education; the IIA; professional accounting organisations (PAOs) and academia to forge appropriate relationships with the broader international accounting and auditing community on work relating to auditor education, training and capacity development.

## Working language

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

## Meetings, communication, publication and distribution of products

The Task Forcemay meet physically in connection with the CBC annual meeting and otherwise meets via video conference on a needs-driven basis.

This workstream primarily communicates news, updates and completed products via the CBC website ([www.intosaicbc.org](http://www.intosaicbc.org)), where we have our own page.

Insofar as this workstream 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 workstream will meet any INTOSAI translation requirements of formal products and documents.

## Reporting

The workstream chair reports to the CBC Steering Committee on the progress of the workstream at the CBC annual meeting, and to the CBC leadership as requested and in the format provided.

In addition, the workstream 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 workstreams or other initiatives, hosting of meetings, translating CBC documents to other languages etc.

The CBC has access to some of INTOSAI’s resources and workstreams may request access to these funds to support their initiatives.

The CBC workstream 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[[2]](#footnote-3) and only after consultation with the CBC leadership.

## Dissolution of the workstream

The workstream may be dissolved at the request of the workstream or on completion of the expected products and outcomes. Moreover, the CBC Steering Committee may decide to resolve a workstream 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 workstream chair or CBC leadership.

1. Since ISSAI 150 was the main deliverable of the group and since it is positioned as the key driver of competence management in the IFPP, the TFIAP’s work will remain grounded in ISSAI 150. This does, however, not mean that the work ignores requirements from other standards that deal with competency development, e.g. ISSAI 140 and others. [↑](#footnote-ref-2)
2. *INTOSAI Handbook for Committees (2014),* Chapter III.2.5, page 14. [↑](#footnote-ref-3)