

## Terms of Reference – INTOSAI CBC workstream on Auditing in Complex and Challenging Contexts (ACCC)

### 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 *workstream on Auditing in Complex and Challenging Contexts* is chaired by the Supreme Audit Institution of Sweden.

### 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](#), *workstream on Auditing in Complex and Challenging Contexts* works 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:

- Sharing lessons learned based on SAIs with current or previous experiences of auditing in complex and challenging contexts, and/or their development partners.

- Creating platforms for SAIs, and their partners, to share experiences and learn from each other.
- Developing good practice guidance, tools and/or other supporting material based on the needs of SAIs working in complex and challenging contexts, considering SAIs, their partner organizations, INTOSAI regions, and donors as possible target groups.

Details about the workstream's initiatives can be found in the workstream's high level work plan on the [CBC website](#).

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 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,
- 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.
- 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

In order 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.

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

This workstream specifically aims to cooperate and/or coordinate with INTOSAI Development Initiative (IDI), INTOSAI regions and the INTOSAI-Donor Cooperation (IDC) for the purpose of strengthening the relevance, reach and quality of our work and consider potential synergies of our different activities.

## 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 workstream on Auditing in Complex and Challenging Contexts may meet physically in connection with the CBC annual meeting and otherwise meets via

video conference at least 3 times/year to allow for updates about the work of the workstream and to get input from members about the focus of the workstream's activities.

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<sup>1</sup> and only after consultation with the CBC leadership.

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<sup>1</sup> INTOSAI Handbook for Committees (2014), Chapter III.2.5, page 14.

## 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.