

Date: June 2026

Terms of Reference – INTOSAI CBC Subcommittee on Peer Reviews

Introduction

The INTOSAI Capacity Building Committee (CBC) is one of INTOSAI's four main committees and is responsible for INTOSAI's Strategic Goal 2, of supporting SAIs in developing their capacity

The CBC is led by a chair who may be 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 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 during 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 Subcommittee on Peer Reviews (further regarded as “SC PR” or “workstream”) is chaired by the Supreme Audit Institution of the Slovak Republic.

Objective

In line with INTOSAI's organizational priorities and the strategic objectives defined for Goal 2 in the [INTOSAI Strategic Plan 2023-2028](#) and the [Goal 2 Operational Plan 2026-2028](#), SC PR works to support the achievement of the strategic objectives of the CBC and the Goal 2 Outcome Indicators in the Goal 2 Operational Plan by means of the following workstream objectives:

- To promote peer reviews as one of the capacity development tools,
- To facilitate the exchange of best practices and access to relevant communities of practice,
- Strengthen the effectiveness, transparency, and independence of supreme audit institutions through regular peer reviews.

The Subcommittee aims to achieve this through:

- Supporting community of practice for peer reviews using a variety of means;
- Furthering exchange of experiences using peer review as a tool to facilitate SAI capacity development;
- Gathering and sharing information and data about peer reviews using a variety of means;
- Promoting and monitoring the use of peer reviews as a capacity development tool through variety of means means;
- Organising, managing and supporting project groups, webinars, conferences, workshops and training programs related to peer review topics;
- Publishing of expert and INTOSAI community articles related to the peer review subject;
- Promoting and overseeing the implementation and use of INTOSAI Peer Review Guidelines - GUID 1900,
- Updating and providing amendments of GUID 1900 and other SC PR documents, depending on the development of INTOSAI Framework for Professional Pronouncements;

- Establishing project groups, in order to facilitate specific tasks such as core document revisions (*see Appendix 1 and Appendix 2, or another equivalent INTOSAI document).

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 objective is completed 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, and able to participate in the work of the group, including attending any meetings,
- Based on their participation level, members of the workstream shall be annually categorised as
 - SC PR Member,
 - SC PR Member – Observer,
- INTOSAI members interested in participating in the workstream may contact the workstream chair to express their interest (*see Appendix 3), 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 these 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 to 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 SAI capacity development efforts.

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

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 SC PR may meet physically in connection with the CBC annual meeting and otherwise meets in online meetings, in order to ensure continued commitment and share or gather information beneficial for the workstream's progress.

This workstream primarily communicates news, updates and completed products via the CBC website (www.intosaicbc.org), where it has its 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 Guidance¹ and only after coordination 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.

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 workstream chair or CBC leadership.

Appendix 1:

(TEMPLATE): TERMS OF REFERENCE FOR THE PROJECT GROUP

Date of establishment of the Project Group:

Date of approval (by Chair of the SC PR):

1. General provisions

- 1.1 Name of the Project Group:
- 1.2 Background and aim of the Project Group:
- 1.3 Criteria used for the invitation/determination of participating SAIs:
- 1.4 Objective of the SC PR to which it is linked

2. Structural provisions

- 2.1 Lead SAI(s):
- 2.2 Contact person(s):
- 2.3 Participants:

3. Technical and procedural provisions

- 3.1 Planned Results and Related Desired Outcome of the Project Group:
- 3.2 Key Milestones & Duration:
- 3.3 Working Methods:
- 3.4 Necessary Resources:
 - Financial
 - Other
 - Request to CBC
- 3.5 Reference documents and materials:

4. Accountability provisions and reporting (to communicate progress, activities and results to the Chair of the SC PR).

Appendix 2:

(TEMPLATE): CLOSURE DOCUMENT OF THE PROJECT GROUP

Date of establishment of the Project Group:

Date of approval (by Chair of the SC PR):

1. Basic information on the Project Group
 - 1.1 Name of the Project Group:
 - 1.2 Objective to which it is linked:
 - 1.3 Lead SAI and Participants:
 - 1.4 Resources used (in-kind resources and financial resources if any):
 - 1.5 Contact Person:
2. Results achieved (to be included in the Progress Report of the CBC):
3. Main products of the Project Group: Please indicate the link to the documents (materials and outputs) uploaded by the Project Group leader on the Subcommittee website:
4. Lessons learnt (ideas, clues and suggestions for related future works):
5. Once the closure has been duly approved by the Chair of the SC PR:
 - 5.1 Send information about the closure and the results of the Project Group to the Chair of the SC PR.
 - 5.2 Submit texts and pictures on the results of the Project Group for the SC PR's website/ social media networks to peerreview@nku.gov.sk.

Appendix 3:

[Date]

Subject: Letter of Expression of Interest

To the Chair of the CBC Subcommittee on Peer Reviews

As the [*Head of SAI*] I hereby express our interest in becoming a member/
member - observer of the INTOSAI CBC's Subcommittee on Peer Reviews.

We recognize the importance of peer reviews as a tool for strengthening institutional capacity, promoting transparency, and sharing best practices among Supreme Audit Institutions. Our institution is committed to contributing actively to the initiatives of the Subcommittee as needed and appropriate.

We believe that our participation will not only benefit our institution but also contribute to the collective efforts of the Subcommittee in advancing good governance and accountability globally.

Thank you for considering our request.

Sincerely,

[Full Name]

[Title]

[Supreme Audit Institution]

Chair

INTOSAI CBC Subcommittee on Peer Reviews