INTOSAI CAPACITY BUILDING COMMITTEE

Date: 21 October 2026

Overview of changes made – revision of ToR

Background

As a result of the discussions and agreements during the June 2026 CBC Steering Committee meeting, there is a need to update the CBC Terms of Reference as well as the Terms of Reference for the CBC working bodies.

The drafts shared have taken into consideration the June discussions, general changes in the operations of the CBC and/or INTOSAI and have been subjected to a language review for quality and consistency in the language used. Below please find an overview of the major changes made to each document.

CBC Terms of Reference

- Use of the new CBC logo
- Alignment with INTOSAI language, including reference to
    - "goal committee" (not main committee)
    - "working bodies" (not workstreams)
- Alignment with the 2022 Handbook for Committees (not 2014)
- Reference to a biennial meeting (every to years) throughout, not annual meeting
- Clarity in the membership of the steering committee and the reasoning behind it
- Clarity in representation by steering committee members
- Specifying (at least) two steering committee meetings per year (not one)
- Clarity on the types of working bodies the CBC has: subcommittees, task forces and communities of practice, and what each involves
- Removed the text about dissolution of the committee as it is no longer in the Handbook for Committees (may require further investigation)
- Introduced an annex about the establishment, review and closure of CBC working bodies

- Made the document as timeless as possible by limiting reference to dated documents.

Template for CBC Working Bodies Terms of Reference

- Introduction of working bodies' logos
- General alignment with the CBC Terms of Reference
- Alignment with INTOSAI terminology as above
- Clarity on the types of working bodies the CBC has: subcommittees, task forces and communities of practice, and what each involves

Once working bodies have been reclassified in a new format (if needed) they will be asked to update their terms of reference in the new template. If they do not need to be reclassified we propose that the terms of reference is updated following the 2028 INCOSAI, to align with the new INTOSAI Strategic Plan and other governing documents.