INTOSAI CAPACITY BUILDING COMMITTEE

Date: 10 November 2026

Agenda point 3: Addressing comments received on revised CBC terms of reference

The CBC Secretariat shared the draft revised terms of reference in preparation for the steering committee and would like to thank the organisations who commented on the draft. We appreciate the valuable inputs received. In the table below, please see how we have addressed the comments.

Comment from	Draft text	Comment	How it was addressed
SAI Peru	At least one representative of each INTOSAI sub-region (AFROSAI-E, AFROSAI-A, CREFIAF, and ASEANSAI). The sub-regions are represented by the Chair of their capacity development committee (or equivalent) or by their General Secretariat. (p. 5)	OLACEFS also has sub-regional organisations: the Central American and Caribbean Organisation of Supreme Audit Institutions (OCCEFS) and the Supreme Audit Institutions of the countries of South America (EFSUR). Following coordination with the OLACEFS Executive Secretariat, it is recommended that these be mentioned in the text. Their websites: https://www.occefs.org/ https://efsur.org/	We appreciate this helpful clarification and recognise the important contribution that sub-regional organisations can make to capacity development within INTOSAI. At the same time, the revision of the Terms of Reference seeks to balance broad representation with a Steering Committee that remains appropriately constituted and effective in carrying out its governance role. We therefore propose that representatives of recognised sub-regional organisations with an interest in the CBC may participate as observers, rather than expanding the formal membership of the Steering Committee. This would provide a more flexible basis for engaging sub-regional perspectives while maintaining a clear and manageable governance structure.

Comment from	Draft text	Comment	How it was addressed
SAI Peru	When the working body's mission has been completed, the working body is dissolved. Some working bodies may, after agreement with the CBC leadership, remain in place with limited resources to ensure continued tracking or support for specific issues. (p. 9)	It is recommended that the text read: "support for specific issues or working body products."	Proposal accepted.
SAI Peru	Where the steering committee supports the establishment of a working body, it will agree on and submit its proposed Terms of Reference and leadership arrangements to the INTOSAI Governing Board in accordance with the CBC Terms of Reference and applicable INTOSAI requirements. (p. 14)	Whilst it might be tacitly understood that the drafting of the proposed Terms of Reference would constitute part of the initial proposal, it is recommended that it be made explicit at what stage of the process these proposed Terms of Reference will be drawn up and who will be responsible for doing so.	Proposed amended text for the text on page 14 of ToR: A proposal for the establishment of a working body should include its proposed Terms of Reference and leadership arrangements. These should be developed by the proposing party, in consultation with the CBC leadership as appropriate, for consideration by the Steering Committee. Where the Steering Committee supports the establishment of the working body, the proposed Terms of Reference and leadership arrangements will be submitted to the INTOSAI Governing Board in accordance with the CBC Terms of Reference and applicable INTOSAI requirements.
AFROSAI	Confirmed receipt of documents without proposed changes.		Acknowledge confirmation of receipt of documents. No changes required.