INTOSAI CAPACITY BUILDING COMMITTEE

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DRAFT REVISED: Terms of Reference – INTOSAI Capacity Building Committee

Introduction

The International Organization of Supreme Audit Institutions (INTOSAI) is an independent, autonomous, professional, and non-political organization comprised of the Supreme Audit Institutions (SAIs) of state or supranational organizations, and international professional organizations. It is a global body that brings together and supports its diverse membership of public sector audit institutions under the motto of "mutual experience benefits all."

INTOSAI's mission is to support its members in contributing effectively to the accountability of the public sector, promoting public transparency and good governance, and fostering the economy, effectiveness and efficiency of government programs for the benefit of all.

The INTOSAI Capacity Building Committee (CBC) is one of INTOSAI's four goal committees and supports INTOSAI's Strategic Goal 2, enabling SAIs to develop their capacity. Through this goal, INTOSAI supports SAIs in developing their capacity to maximize the value and benefit they bring to society by promoting the development of their professional capacities and capabilities. With an ambition to "leave no one behind," Goal 2 informs INTOSAI decision-making on SAI capacity development in support of all INTOSAI members.

In this capacity, the CBC is the INTOSAI advocate and custodian for SAI capacity development and facilitates initiatives in support of SAIs and regions building their capacities and enhancing their capabilities.

The committee is led by a Chair who may be supported by a Vice Chair. They are referred to as the CBC leadership.

Mandate and objective

The INTOSAI Strategic Plan 2023–2028 specifies that Goal 2, under CBC leadership, supports capacity development through the following strategic objectives:

1. Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs.
2. Strategically partner, inside and outside INTOSAI, in support of SAI professionalism, auditor professionalization, and SAIs' ability to meet future challenges.
3. Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.

While each individual SAI has the primary responsibility for identifying and addressing its own capacity development needs based on its strategic and related development plans, INTOSAI seeks to ensure that each of INTOSAI's member SAIs benefit from capacity-development initiatives, as relevant to their needs.

Goal 2 strategic objectives are to be achieved jointly, through the collaboration of a number of INTOSAI bodies, in addition to the Capacity Building Committee, such as the INTOSAI regional organizations, the INTOSAI Development Initiative and the INTOSAI-Donor Cooperation. Furthermore, INTOSAI members, donors, professional organizations, NGOs and consultants play an important role by supporting both INTOSAI initiatives and SAI-level capacity development initiatives, through financial and human resources.

The Goal 2 strategic objectives are put into effect through a joint operational plan and the strategic plans and work plans of each contributing organization.

Membership

The CBC is based on open and voluntary membership. All INTOSAI members, regions and bodies are welcome as members while other stakeholders, such as donors and international professional organizations may participate as observers.

Membership constitutes a pool of resources to carry out existing and future work of the committee and its working bodies or other initiatives, as needed and appropriate.

The INTOSAI Handbook for Committees regulates issues relating to membership of committees, including issues such as:

- the size of the committee is based on the objective of the committee;
- SAIs should be represented by a representative technically experienced in the specific field of the committee;

- INTOSAI members interested in participating in the committee may contact the chair to express their interest; and
- members may withdraw from membership by notifying the committee chair.

Organization

Goal Committee

All members of the CBC steering committee and working bodies are automatically members of the CBC goal committee. The CBC strives for a membership base which, as a whole, reflects the diverse nature of INTOSAI and its members.

The goal committee meets bi-annually, in person or online. In addition to the CBC Biennial Meeting (every two years), the committee may also meet in connection with INTOSAI Congresses every three years.

Steering committee

The steering committee is appointed by Congress to realize the implementation of the objectives of Goal 2 in the INTOSAI Strategic Plan. The steering committee is the CBC's principal strategic governance body. It provides leadership, oversight and strategic direction for the implementation of INTOSAI Goal 2 and ensures coordination among the principal contributors to Goal 2.

Membership of the steering committee reflects the shared responsibility for achieving the Goal 2 objectives. Members are represented on the steering committee because they play a significant role in implementing, supporting, coordinating or managing Goal 2 activities within the INTOSAI system.

Steering committee members are expected to contribute strategically to the achievement of Goal 2 objectives, represent the perspectives and interests of their respective constituencies, promote coordination and coherence across Goal 2 initiatives and support collective accountability for Goal 2 results.

The steering committee has the responsibility to:

- provide strategic direction to the work of the CBC working bodies;
- monitor progress of the CBC working bodies in relation to their approved work plans;
- upon recommendation by the CBC leadership, decide on appropriate measures – in consultation with the Governing Board – in case the chair of a working body is not

fulfilling their responsibilities as agreed in the letter of commitment, terms of reference and/or work plan;
- refer the decision to establish and dissolve working bodies to the Governing Board;
- agree on the appointment of chairs for working bodies, with approval by the Governing Board;
- approve the use of (non-earmarked) funds available for the CBC;
- undertake any other issues as established by the CBC Terms of Reference.

The CBC steering committee is led by the CBC Chair, possibly supported by a Vice Chair, and consists of the following members:

- Chairs of the CBC working bodies;
- at least one representative of each INTOSAI region (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS and PASAI). The regions are represented by the Chair of their capacity development committee (or equivalent) or by their General Secretariat;
- the Chair (and possible Vice Chair) of the Professional Standards Committee and Knowledge Sharing Committee;
- one representative of the INTOSAI Development Initiative.
- the INTOSAI Chair (and possible Vice Chair) of the INTOSAI-Donor Cooperation.

Each steering committee member organization is to designate a principal representative and may designate an alternate representative.

To ensure continuity and institutional memory, organizations are encouraged to maintain consistent representation over time and to notify the CBC Secretariat of any changes in representation.

One representative of the INTOSAI General Secretariat and one representative of each INTOSAI subregion with an interest in CBC matters are welcome as observers. The sub-regions are represented by the Chair of their capacity development committee (or equivalent) or by their General Secretariat and consistency in representation is requested.

The steering committee is to meet at least twice per year.

One meeting may be held in conjunction with the CBC Biennial Meeting and may be conducted in-person, virtually or in hybrid format.

A second strategic meeting will normally be convened virtually to review progress, consider emerging issues and provide strategic guidance. Additional extraordinary meetings may be convened by the CBC Chair as required.

Decisions may also be made by written procedure (per capsulam).

The meetings may be open to all CBC members and observers of the goal committee, with prior agreement by the CBC leadership.

The steering committee strives to make decisions by consensus. In case of a vote, each CBC steering committee member has one vote, and decisions are made by simple majority.

In connection with CBC steering committee meetings, the following applies:

- The steering committee approves:
  - the CBC's strategic objectives included in the INTOSAI Strategic Plan, when the strategic plan is under review;
  - the CBC work plan annually, which is based on the annual work plans of the working bodies;
  - the SAI PMF annual work plan (in line with the current SAI PMF Implementation Strategy);
  - the distribution of allocated non-earmarked external funding to the CBC;
  - the creation and dissolution of a CBC working body;
  - the change of leadership of a CBC working body;
  - CBC products or tools developed by the working bodies, having ensured itself that a credible process was followed in its development, including the INTOSAI quality assurance process for non- IFPP documents;
  - INTOSAI professional pronouncements for exposure or for endorsement by INCOSAI, in line with the INTOSAI due process, based on close cooperation with the Forum for INTOSAI Professional Pronouncements (FIPP).
- The steering committee receives reports and updates from:
  - the CBC leadership, including information about the management of allocations from the INTOSAI budget;
  - CBC working bodies in relation to their work plans;
  - SAI PMF Independent Advisory Group, and IDI on progress in relation to the SAI PMF implementation strategy.

The steering committee may also invite the IDI, INTOSAI-Donor Cooperation and INTOSAI regional organization, as relevant and requested, to report on progress in relation to the Goal 2 Operational Plan.

Minutes from CBC steering committee meetings are shared with all meeting participants and are made public via the CBC website, as is documentation supporting each agenda point.

The CBC leadership reports to the INTOSAI Governing Board, and keeps the INTOSAI Policy, Finance and Administration Committee informed, based on the outcomes of the CBC

steering committee meetings and other inputs received from CBC working bodies, the CBC steering committee and Goal 2 contributors.

Working bodies

The CBC operates with a flexible and agile structure of working bodies, combining task forces for specific purposes with defined deadlines and subcommittees to deal with fundamental long-term issues. Information on the current CBC working bodies can be found on the CBC website.

The CBC may also create communities of practice to bring together SAIs and other interested parties on specific issues of mutual interest. These communities of practice also align with the Goal 2 strategic objectives but are not expected to report results against them. They may, however, be requested to provide updates on their work and progress.

Each working body is chaired by a CBC member who sets up a structure to support the goals of the working body if needed, for the period needed to accomplish the goals.

Each working body Chair:

- is responsible for the work of their working body in accordance with the Terms of Reference approved by the CBC steering committee and the INTOSAI Governing Board;
- reports to the CBC steering committee at steering committee meetings and to the CBC leadership using 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 CBC and INTOSAI members 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.

The working bodies operate autonomously over the time required to meet their objectives.

Working bodies may meet in-person in connection with the CBC biennial meeting and are otherwise encouraged to meet online as needed to achieve their objectives.

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 or working body products.

Leadership and Secretariat

The CBC Chair and Vice Chair are appointed by the INTOSAI Governing Board. The CBC leadership is supported by a secretariat composed of designated staff from their respective SAIs. The secretariat supports the achievement of CBC goals and objectives in accordance with the INTOSAI Strategic Plan, the CBC Terms of Reference, the Goal 2 Operational Plan and INTOSAI handbooks and decisions.

The CBC Secretariat primarily operates via online meetings.

Cooperation with other INTOSAI bodies

To promote SAI capacity development and to achieve INTOSAI Goal 2 objectives, the CBC works closely with the other INTOSAI goal chairs, the General Secretariat, the INTOSAI Development Initiative (IDI), the INTOSAI-Donor Cooperation, INTOSAI regional organizations, and others to speak and act in unity in the interest of INTOSAI's SAI capacity development efforts.

The CBC Chair is a member of the INTOSAI Governing Board, the Policy, Finance and Administration Committee (PFAC) and the Professional Standards Committee (PSC) and Knowledge Sharing Committee (KSC) steering committees.

Liaison with non-INTOSAI bodies

The CBC serves as the primary liaison between INTOSAI and non-INTOSAI entities delivering or supporting capacity development, in close cooperation with IDI.

The CBC leadership is a member of the INTOSAI-Donor steering committee, which focuses on areas in which the INTOSAI and donor communities share mutual interests, with the aim of scaling-up and strengthening support to SAIs in developing countries.

Working language

English is the working language of the committee. All meetings are held in English, and all communication and documents are developed and circulated in English.

All official INTOSAI documents (i.e. professional pronouncements) produced by the committee are translated into the official INTOSAI languages.

In addition, the CBC website has an automatic translation function which enables members to read the majority of the content in their own language.

Communication, publication and distribution of CBC products

The CBC leadership, working bodies and stakeholders primarily communicate updates and share capacity development information and products via the CBC website (www.intosaicbc.org).

Insofar as the CBC produces standards or guidance to be included in the INTOSAI Framework for Professional Pronouncements, the INTOSAI due process will be followed.

When the CBC produces guides, occasional papers and other products, they will be circulated for comment prior to approval by the CBC steering committee.

Depending on the nature of the product, the process will follow the Guidance on Quality Assurance (QA) levels and procedure for QA evaluation of non-IFPP products[1] agreed for public goods outside the INTOSAI Framework for Professional Pronouncements. The CBC will oversee the quality of public goods produced by its working bodies.

Once approved, the documents are made available on the CBC website in the CBC format. All documents are made available in English. Any additional language versions can also be found on the CBC website.

Reporting

In accordance with the INTOSAI Handbook for Committees, the CBC Chair is to report to the INTOSAI Governing Board and Congress about the committee's work.

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 working bodies or other initiatives, hosting meetings, translating CBC documents into other languages, and more.

In addition, the CBC receives an allocation from the INTOSAI budget and may seek funding from external parties to support the work of the committee as a whole, or specific working bodies. Any such funding is sought in accordance with the INTOSAI Handbook for Committees' Independence Guidance.

[1] QA_Procedure.pdf

ANNEX: Establishment, Review and closure of CBC working bodies

Purpose

This annex sets out a standardized process for the establishment, review and closure of CBC working bodies to ensure that CBC structures are needs-driven, strategically aligned, appropriately constituted, and time-bound where appropriate, with clear and consistent governance arrangements.

The process applies to all new CBC working bodies established after the adoption of this annex. The principles set out in this annex will also guide the periodic review and rationalisation of existing CBC working bodies.

Establishment of new working bodies

New CBC working bodies are to be established in response to an identified capacity development need or strategic priority that falls within the mandate of the CBC and contributes to the achievement of INTOSAI Goal 2.

Before a new working body is established, consideration should be given to whether the identified need can reasonably be addressed through an existing CBC structure, another INTOSAI body or initiative, or a less formal mechanism.

Proposals for new working bodies are to set out, as a minimum:

- the capacity development need or strategic priority to be addressed;
- alignment with the INTOSAI Strategic Plan, Goal 2 and CBC priorities;
- the expected added value of establishing a CBC working body;
- the proposed purpose, objectives and expected outputs or outcomes;
- the proposed leadership and membership arrangements;
- the expected duration, including an indicative completion or review point where appropriate;
- resource implications and expected sources of support;
- relevant linkages with existing CBC, INTOSAI or regional initiatives.

Categories of working bodies

The form of the working body should reflect the nature and expected duration of the work.

CBC working bodies may include:

- **subcommittees**, established to address areas requiring sustained attention within the CBC mandate;
- **task forces**, established for a specific purpose, output or outcome and normally for a defined period;
- **communities of practice**, established as flexible platforms for knowledge exchange, peer engagement and collaboration around issues of shared interest.

Other arrangements may be established where justified by the nature of the need and approved through the applicable CBC governance process.

Consideration and approval

Proposals for new working bodies must be submitted to the CBC leadership for initial consideration and recommendation to the steering committee.

The steering committee are to consider whether the proposal:

- addresses a demonstrated need;
- aligns with the CBC mandate and strategic priorities;
- avoids unnecessary duplication;
- has clear expected results;
- has appropriate leadership and participation;
- is proportionate in duration and resource requirements.

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.

Terms of reference

Each working body is to operate under approved terms of reference appropriate to its mandate. The terms of reference will, as a minimum, define:

- purpose and objectives;

- scope;
- expected outputs and outcomes;
- leadership and membership;
- reporting and accountability arrangements;
- expected duration or review arrangements;
- resource arrangements, where relevant;
- arrangements for closure or transition.

Periodic review

CBC working bodies are to be reviewed periodically (every 3–6 years) by the steering committee to determine whether they remain relevant and appropriately constituted.

The review is to consider:

- continued strategic relevance;
- contribution to CBC and Goal 2 priorities;
- progress against agreed objectives;
- continued need for the working body;
- engagement of members;
- duplication or overlap with other structures or initiatives;
- resource implications.

Task forces are normally to be reviewed at the completion of their mandate or agreed duration.

Outcomes of review

Following a review, the steering committee may recommend, as applicable:

- continuation of the working body;
- revision of its mandate or terms of reference;
- merger with another working body or initiative;
- transition to another form of CBC arrangement;
- completion and closure of the working body; or

- any other appropriate arrangement consistent with the CBC Terms of Reference and applicable INTOSAI requirements.

Where Governing Board approval is required, the recommendation must be submitted accordingly.

Communities of practice

Communities of practice are intended to provide flexible mechanisms for knowledge exchange and collaboration and need not be subject to the same establishment and reporting requirements as formal working bodies.

The CBC steering committee may approve simplified arrangements for their establishment, review and discontinuation, while ensuring alignment with the CBC mandate and Goal 2 priorities.

Existing working bodies

Following the adoption of this annex, the steering committee may progressively review existing CBC working bodies against the principles set out above.

Such reviews should consider whether each existing body remains strategically relevant, whether its mandate and form remain appropriate, and whether continuation, revision, merger, transition or closure should be taken into account.