INTOSAI CAPACITY BUILDING COMMITTEE

Date: 10 November, 2026

Agenda point 4: Revised structure and classification of CBC working bodies

In the draft revised CBC Terms of Reference prepared for the Steering Committee's consideration, the terminology for CBC working bodies has been clarified to distinguish between subcommittees, task forces and communities of practice.

The definitions used are as follows:

- **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; and
- **Communities of practice**, established as flexible platforms for knowledge exchange, peer engagement and collaboration around issues of shared interest.

The CBC Secretariat has been engaged in a dialogue with the CBC working bodies and propose the structure below based on their proposals.

CBC subcommittees

Cooperative audits and peer review will retain their status as subcommittees as they were both established to address areas requiring sustained attention, including ownership of GUIDs within the INTOSAI Framework for Professional Pronouncements (IFPP).

IntoSAINT is proposed to become a subcommittee, as the both the topic of institutional integrity and the IntoSAINT tool and methodology require sustained attention.

CBC task forces

Audit of donor funds and Civil society and citizen participation will retain their status as task forces. Regarding the audit of donor funds, a final delivery is expected at the 2028

INCOSAI, after which the task force will conclude its work. The task force on civil society and citizen participation will clarify its terms of reference in the proposed new format, including a proposed end date for its work.

CBC communities of practice

Auditing in complex and challenging contexts (ACCC) and Peer-to-peer cooperation (P2P) are proposed to become new communities of practice. Both working bodies function as flexible platforms for knowledge exchange, peer engagement and collaboration around issues of shared interest, within their respective areas.

Other working bodies

The CBC has a governance role in relation to the **SAI Performance Measurement Framework**, while IDI is responsible for its implementation. This division of responsibilities will remain unchanged.

The Regional forum for cooperative audits is a forum for the INTOSAI regions to exchange information and experience in connection with CBC meetings. The CBC leadership and secretariat are currently considering the format for the forum going forward, including both its focus and leadership. Discussions with the regions have been initiated.