Date: 21 October 2026

Draft Template: Terms of Reference – INTOSAI CBC subcommittee/taskforce/community of practice for [name of working body]

Introduction

The INTOSAI Capacity Building Committee (CBC) is one of INTOSAI's four goal committees and is responsible for INTOSAI's Strategic Goal 2 to support SAIs' capacity development.

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 working bodies which are either subcommittees, task forces or communities of practice. Subcommittees have stewardship responsibilities for key INTOSAI public goods as part of a long-term commitment. Task forces are established to address specific issues and with a time limit to deliver their results. Communities of practice are established as flexible platforms for knowledge exchange, peer engagement and collaboration around issues of shared interest. Each working body is chaired by a CBC member who sets up an appropriate structure to support the goals of the working body, 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 working bodies commit to making the best use of technology to facilitate its work and to limit travel to the minimum level necessary to achieve its objectives.

The working bodies operate autonomously over the time required to meet their objectives. Each working body conducts its work in accordance with their respective terms of reference and work plan, as approved by the CBC Steering Committee.

The *task force/subcommittee/community of practice for [name of working body]* is chaired by the Supreme Audit Institution of *[country]*.

Objective

In line with INTOSAI's organizational priorities and the strategic objectives defined for Goal 2 in the INTOSAI Strategic Plan and the Goal 2 Operational Plan *task force/ subcommittee/ community of practice for [name of working body]* 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 working body objectives*:*

[Please insert].

The *task force/ subcommittee/ community of practice* aims to achieve this by:

[Please provide a brief description of the strategic priorities of the working body, e.g.

- *furthering exchange of experiences in area x to facilitate SAI capacity development;*
- *gathering and sharing information about x;*
- *arranging webinars/conferences/workshops;*
- *publishing articles*;
- *promoting the implementation/use of x.*]

Details about the working body's initiatives can be found in the working body's high level work plan on the CBC website.

When the working body's objective has been completed, it 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.

Membership

The CBC is based on open and voluntary membership. Membership constitutes a pool of resources to carry out committee and working body initiatives, as needed and appropriate.

The INTOSAI Handbook for Committees regulates issues relating to membership of committees. Members of CBC working bodies are automatically also members of the CBC. Some of the rules and recommendations relating to committee membership also apply to working body membership:

- The size of the working body is the prerogative of the working body chair, who also has the responsibility for selecting members from those who volunteer.
- Members should be technically experienced in the specific field of the working body.
- INTOSAI members interested in participating in the working body may contact the working body chair to express their interest.
- Members may withdraw from membership by notifying the working body chair.

The working body chair strives to achieve diversity in the membership, as appropriate.

Responsibilities of working body chair

[Please note that a community of practice has fewer formal requirements and reporting responsibilities but may be asked to provide updates on their activities to the CBC leadership or steering committee. The text below will be adjusted for each community of practice.]

The working body chair:

- is responsible for the work of their working body in accordance with this terms of reference, which is approved by the CBC Steering Committee;
- annually reports to the CBC Steering Committee 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 the 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;
- 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 working body as a member of the CBC Steering Committee.

If the working body chair resigns from their duties prior to the dissolution of the working body, the working body chair is expected to discuss and agree on 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

To promote SAI capacity development, CBC working bodies may work with other INTOSAI bodies, such as the subcommittees, working groups and task forces 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 working bodies may also cooperate with non-INTOSAI bodies in order to further SAI capacity development. Such cooperation is coordinated with the CBC Secretariat.

[If relevant, please add: This task force/subcommittee specifically aims to cooperate/coordinate with x, for the purpose of y.]

Working language

English is the working language of the CBC and thus also of the working bodies. All meetings are held in English, and all communication and documents are developed and circulated in English.

Meetings, communication, publication and distribution of products

Task force/subcommittee/community of practice [name of working body] may meet physically in connection with the CBC annual meeting and *otherwise meets in online meetings.*

[Here, you may want to indicate the frequency or when/how/why meetings take place, e.g. "online meetings in preparation for the CBC annual meeting" or "online meetings in order to ensure continued commitment and allow information sharing".]

This working body primarily communicates news, updates and completed products via the CBC website (www.intosaicbc.org), where we have our own page.

Insofar as this working body produces standards or guidance to be included in the INTOSAI Framework for Professional Pronouncements, the INTOSAI due process is to be followed.

The production and publication of other products and documents is to follow the appropriate INTOSAI[1] and/or CBC guidance.

The working body is to meet any INTOSAI translation requirements of formal products and documents.

Reporting

The working body chair reports to the CBC Steering Committee on the progress of the working body at the CBC annual meeting, and to the CBC leadership as requested and in the format provided.

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

The CBC has access to some of INTOSAI's resources, and working bodies may request access to these funds to support their initiatives.

The CBC working body may seek funding from external parties to support its work. Any such funding is sought in accordance with the INTOSAI Handbook for Committees' Independence Guidance[1] and only after coordination with the CBC leadership.

Dissolution of the working body

The working body may be dissolved at the request of the working body or on completion of the expected products and outcomes. Moreover, the CBC Steering Committee may decide to dissolve a working body based on a well-founded application.

[1] Including INTOSAI Guidance on Quality Assurance (QA) levels and procedure for QA evaluation of non-IFPP Products, and Quality Assuring INTOSAI Public Goods that are Developed and Published Outside Due Process.

This 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 working body chair or CBC leadership.