INTOSAI

INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS
ORGANISATION INTERNATIONALE DES INSTITUTIONS
SUPÉRIEURES DE CONTRÔLE DES FINANCES PUBLIQUES
INTERNATIONALE ORGANISATION DER
OBERSTEN RECHNUNGSKONTROLLBEHÖRDEN
ORGANIZACIÓN INTERNACIONAL DE LAS
ENTIDADES FISCALIZADORAS SUPERIORES

المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة

HANDBOOK
FOR
INTOSAI COMMITTEES

@ 2019

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INTRODUCTION

This revised Handbook for INTOSAI Committees (6th edition) supports the INTOSAI Committees in carrying out their diverse responsibilities effectively, allowing them to support member SAIs and promote efficient public audit.

It serves as guidance for all INTOSAI bodies and in particular, the committee chairs, and provides information on best practice for successful committee work. The Handbook helps INTOSAI committees to better understand the specific roles and responsibilities involved in order to meet the requirements and expectations of the Congress, the Governing Board, the INTOSAI members and the Regional Organisations in the fulfilment of INTOSAI's Strategic Plan.

Article 7 paragraph 7 of INTOSAI Statutes (2016) the term committee includes sub-committees, working groups, task forces, project groups, and study groups. In order to provide more specific guidance, this Handbook treats each type of committee separately, with the aim of highlighting their different roles and responsibilities.

1. PURPOSE OF INTOSAI GOAL COMMITTEES

The INTOSAI Goal Committees, are established under the INTOSAI Statutes with the task of leading and carrying out the technical work towards the fulfilment of the goals and priorities defined by the INTOSAI Strategic Plan (both professional audit, and finance and administration), thereby assisting the Governing Board in implementing INTOSAI goals and objectives. The Goal Committees' work priorities are guided by the INTOSAI Strategic Plan.

2. STRUCTURE OF GOAL COMMITTEES

Goal Committees 1-3[1] are led by Goal Chairs, supported by a secretariat. They follow the strategic decisions of a steering committee and can create permanent or temporary working bodies to undertake specific activities or assignments. All members of the steering committee and working bodies are automatically a member of the respective Goal Committee.

2.1   Committee Chair (Goal Chair)

a. Designation: Goal Committees 1-3 are headed by a SAI member of INTOSAI. The Chair of the Committee is referred to as Goal Chair. Given the many responsibilities of a Goal Chair, committees are encouraged to have a Vice-Chair.

b. Appointment: Committee Chairs and Vice-Chairs are appointed by Congress or the Governing Board.

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[1] Goal 4 is the Policy Finance and Administration Committee does not have a steering committee

c. Resignation: Goal Chairs and Vice-Chairs may resign from their position after notifying the General Secretariat and Chair of the Governing Board and should, if possible, submit a proposal for a potential successor. As far as possible, outgoing Chairs/Vice-Chairs should assist incoming Chairs/Vice-Chairs to ensure an effective handover.

d. Duration of term: the term of office for the Goal Committee's leadership is agreed between the corresponding Goal Chair/Vice-Chair and the Governing Board. Given the demanding nature of the role, and the resources involved, Goal Chairs/Vice-Chairs should normally commit to a term of office of six to nine years. To help share the burden across the INTOSAI community, and to promote new ideas, it is good practice to consider changing the Goal leadership when the terms are completed, although this needs to be balanced against the interest of minimizing disruption and avoiding too many changes at the same time.

e. Secretariat: Goal Committee's 1-3 leadership are supported by a secretariat provided by the Chair/Vice-Chair which helps ensure the smooth running of the committee.

f. Costs: all costs related to the activities to be carried out by the SAIs as Chair or Vice-Chair, such as the secretariat support, travel expenses and other administrative costs, are the responsibility of the respective SAI(s). In instances where the Committee leadership and/or their secretariat lead the execution of technical work towards the fulfillment of the goals and priorities defined by the INTOSAI Strategic Plan, they may be eligible to receive INTOSAI or external funding in support of such work[2].

g. Responsibilities of the Goal Chairs:

    i.   develop and drive the implementation of the Goal Committee's strategy supporting the strategic plan, and support the achievement of its crosscutting priorities;
    ii.   provide overall coordination and support the work of the Goal Committee;
    iii. provide information on the Goal Committee's activities and performance as input to the INTOSAI's Performance and Accountability Report.
    iv.   report to the Governing Board and to Congress on activities for the implementation of the Strategic Plan;
    v.   cooperate with other INTOSAI organs, including other committees, the General Secretariat, the INTOSAI Chair and Governing Board, IDI and regional Organisations;
    vi.   represent the Goal Committee in the Governing Board, PFAC, SCEI and other INTOSAI bodies;
    vii. convene Goal Committee meetings, define the agenda and prepare the minutes;
    viii. publish documents and communicate other relevant information regarding the committee's activities;
    ix.   liaise with external stakeholders relating to matters under the responsibility of the committee;

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[2] See Appendix– Independence Guidance

    x.   publish up-to-date working documents and other administrative resources online for committee members and the wider INTOSAI community;

   xi.   notify the Chair of the Governing Board and the General Secretariat of any proposed funding sources, taking account of the Independence Guidance (Appendix 1);

   xii.   draft and submit a proposal for Memorandum of Understanding with international and supranational bodies and institutions, to the Chair of the INTOSAI Governing Board and the Secretary General, as directed by the Independence Guidance (Appendix).

The terms of reference of the relevant Goal Committee should provide – in consultation with the Governing Board - for a procedure for making alternative arrangements if the Chair of a working body under that Goal Committee does not or cannot or is not able to fulfil its responsibility relating to that working body.

2.2   Goal Steering Committee

It is good practice for a Goal Committee 1-3 to establish a steering committee to provide strategic guidance and overall coordination of its work and helping ensure its work supports the objectives and goals of INTOSAI.

The membership of each steering committee should be determined according to the need and stakeholders of the respective Goal Committee and should be stated in its terms of reference. Meetings of steering committees can be virtual or in-person, and are convened by the respective Goal Chair.

Steering committees have the responsibility to:

   a.   provide strategic direction to the work of the working bodies;

   b.   monitor progress of the committee chair and working bodies on the implementation of their work plans and achievement of INTOSAI strategic objectives and cross cutting priorities;

   c.   upon recommendation of the respective Goal Chair, decide on appropriate measures – in consultation with the Governing Board - in case the leader of a committee is not fulfilling its responsibilities agreed in the Letter of Commitment and the agreed work plan.

   d.   establish and dissolve working bodies, referring the decision to the Governing Board in the case of sub-committees, working groups and task forces

   e.   approve the appointment of chairs for their respective working bodies. In case of sub-committees, working groups and task forces the approval of Governing Board is required.

   f.   approve the use of (non-earmarked) funds available for each committee;

   g.   Undertake any other issues as established by the Goal Committees' terms of reference.

2.3   Working Bodies

Goal Committees may create Working Bodies to undertake specific activities or projects, based on a clear mandate. These Working Bodies may be in the form of subcommittees (to deal with fundamental long term issues), working groups (to deal with specific technical issues, likely to be long term), task forces (to address issues of a limited time duration – usually three years), more short term work streams and others depending on need.

a. Long-term structures such as sub-committees, working groups and task forces should be approved by the Governing Board, based on well-defined objectives of long duration.

b. Temporary, or ad hoc, structures can be established by the Goal Chairs to carry out specific projects or provide recommendation on specific issues, such as the development of a pronouncement or research on a specific subject matter.

c. Short term Working bodies (e.g. Work stream and project groups) may be dissolved on request to the respective Goal Chair, such as when expected products and outcomes have been completed. The Governing Board has to be informed.

d. A SAI will be appointed to chair each working body after a call by the respective Goal Chair, and approval by the INTOSAI Governing Board as necessary. SAIs leading a working bodies ~~will~~ may provide to the respective Goal Chair a "Letter of Commitment" (and ideally a proposed work plan) in which the SAI acknowledges its responsibilities and its capacity to fulfil them.

The chair of the working body will be responsible for:

i.   coordinating and managing the activities of the working body;

ii.   convening and chairing meetings;

iii. preparing agenda/minutes; and

iv.   reporting to the respective Goal Chair and Steering Committee on the working body's activities.

v.   The Chair of the working body may resign from its position after notifying the respective Goal Chair.

e. Working body should provide advice, analysis and input in respect of their area of specialisation across INTOSAI as a whole, including the Strategic Development Plan of the INTOSAI Framework of Professional Pronouncements (SDP).

f. The size and nature of membership will be defined based on the objective of the working body, and should be established by in the Terms of Reference, which should also provide details of the operational framework (governance arrangement, procedures etc) of the working body. In general, committees should be open to all interested INTOSAI members.

g. Members of the working bodies should be technically experienced in the specific field, sufficiently competent in the body's working language and able to participate in the work of the group, including attending any meetings.

h. Members may withdraw from membership by notifying the leader of the working body. The leader of the working body should then inform the respective Goal Chair and the General Secretariat of the change in membership in order to keep the information on the composition of working bodies updated on the INTOSAI website.

i. Each working body should prepare a work plan including timetable and resources, on how to achieve the specific activity or project for which it was established. The work plan should be aligned with INTOSAI Strategic Goals and Crosscutting Priorities and approved by the respective Goal Steering Committee and Goal Chair.

j. Costs related to attendance of meetings of the working bodies are the responsibility of member SAIs, while INTOSAI or external funding may be used for the execution of technical or project work upon availability and agreement by the respective steering committee[3].

3.   GOAL CHAIRS COLLABORATION

INTOSAI recognizes the interrelated connections between its technical strategic objectives and the resources needed to fulfil them. Therefore Goal Chairs cooperate closely and coordinate the work that needs to be done to deliver outputs in order to reach INTOSAI's objectives. The collaboration between the Goal Chairs through their joint leadership and, where necessary, the pooling of resources, has the overall aim of providing the best service to the INTOSAI community and improved and more integrated support to member SAIs.

Goal Chairs jointly have the responsibility in regards to: crosscutting priorities of the INTOSAI Strategic Plan (along with other INTOSAI bodies), development and maintenance of the INTOSAI Framework of Professional Pronouncements (IFPP), governance of the Forum for INTOSAI Professional Pronouncements (FIPP), ISSAI implementation, among others.

Goal Chairs may present joint motions to the Governing Board in case of issues of joint responsibility or, of common interest.

4.   TERMS OF REFERENCE

The Goal Committees should draft their own terms of reference, setting out which are to be approved by the INTOSAI Governing Board, and should be publicly available on the committee's website.

The terms of reference should clearly state the body's mission, responsibilities and their rules of procedure, in order to deliver on their commitment defined by INTOSAI Strategic Plan. Working bodies should also have their own terms of reference, which are approved by the corresponding steering committee.

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[3] See Appendix – Independence Guidance

5.   BUDGET

A proportion of INTOSAI funds is allocated to each of the four INTOSAI Strategic Goals as defined by the INTOSAI Financial Rules and Regulations. The allocation of these funds is approved by the Governing Board.

The use of the funds is subject to INTOSAI financial regulations, and expenditure is subject to approval of the respective steering committee.

Additional funds may be raised through the financial contributions of individual SAIs or other organisations. Decisions by the INTOSAI Governing Board (Appendix 1) set the general guideline that any proposed funding source should not have any direct or perceived conflict of interest with INTOSAI. The decisions determine that the INTOSAI Governing Board maintains central decision-making authority and control over any matter to which the funding applies. All proposed funding requests should be submitted to the Chair of the Governing Board and the General Secretariat prior to finalisation of any related agreement to ascertain they follow the guideline.

6.   COMMITTEE PRODUCTS AND OUTPUTS

All professional pronouncements produced by project groups should follow the due process for INTOSAI Framework of Professional Pronouncements. Goal Chairs should closely follow the development process of new pronouncements in order to be able to assure the Governing Board, on a project-by-project basis, that due process has been followed as intended.

All public goods carrying the INTOSAI brand that originate from the INTOSAI Goal Committees, their working bodies, or from FIPP, and that are outside the IFPP and therefore are not following due process, should be accompanied by a statement of quality assurance from the respective Goal Chair. This reflects that different levels of quality assurance are appropriate for different public goods. The statement should, describe the process that was followed during the development of the product. When appropriate, it might include either a period for revision or expiration date.

In keeping with INTOSAI's commitment with knowledge sharing, and in order to reach a greater number of INTOSAI members, translation of products into all five official INTOSAI language are encouraged. For official pronouncements that are part of the INTOSAI Framework for Professional Pronouncements the due process is followed.   It is critical to ensure the quality of the translations and correct use of terms. Previous products, the INTOSAI website, the generally used INTOSAI terminology, the INTOSAI On-Line Glossary and any other documents and information available and the Committee websites should be used for that purpose.

Public goods and other products and outputs that can be of use to the work of auditors should be communicated through user-friendly and easily accessible means, even to those users not familiar with the INTOSAI structure.

7. INTOSAI POLICY, FINANCE AND ADMINISTRATION COMMITTEE

The PFAC Chair is the Second Vice-Chair of the Governing Board. The PFAC includes the Chair and First Vice Chair of the Governing Board, the Goal Chairs, the Secretary General, the immediate past Chair of the Governing Board, the IDI Chair, and the head of the SAI responsible for the International Journal of Government Auditing.

The PFAC is responsible for matters under Goal 4 of the INTOSAI Strategic Plan, including monitoring implementation of the INTOSAI Strategic Plan, managing and overseeing INTOSAI's resources, sustaining and developing the INTOSAI Donor Cooperation, and ensuring the efficiency, effectiveness, and economy of INTOSAI for the maximum benefit of SAIs.

The PFAC generally holds an annual meeting to coordinate across INTOSAI; review and approve budget proposals; monitor implementation of the Strategic Plan; develop and approve the INTOSAI Performance and Accountability Report; sustain and further develop the efforts of the INTOSAI Donor Cooperation; and address issues related to the structure, outreach, communication, and decision-making across INTOSAI to maximize its benefit to SAIs.

8. RELATIONSHIP WITH EXTERNAL STAKHOLDERS

The responsibility to represent INTOSAI externally falls upon the General Secretary, according to the INTOSAI Statutes, but Goal Committees and working bodies (in consultation with the respective Goal Chair) may reach out to external stakeholders in areas directly related to their work. They may formalise the cooperation through a Memorandum of Understanding (MoU).

According to the independence guidance (Appendix 1), before concluding a MoU with third parties including international and supranational bodies and institutions, the Goal Chair should submit it to the Chair of the INTOSAI Governing Board and the Secretary General of INTOSAI. The Chair of the Governing Board and the Secretary General will decide after mutual consultation within four weeks on the acceptability of such a proposal.

Each MoU should be formulated as a declaration of intent, and should not create any obligations for INTOSAI and its members. Preserving INTOSAI's independence must always remain the guiding principle (see independence guidance on Appendix). Each Memorandum of Understanding should be drafted at corresponding organisational (hierarchical) levels in order to enable specific cooperation between corresponding organisational units. The same regulation applies to the updating of an existing Memorandum of Understanding.

Goal Chairs may be asked to appoint an official INTOSAI representative to international and supranational bodies. Goal Chairs should submit to the Chair of the INTOSAI Governing Board and the Secretary General of INTOSAI a written proposal about representation activities. The Chair of the INTOSAI Board and the Secretary General will decide within four weeks, and by mutual agreement, whether the proposal is accepted.

APPENDIX 1 - INDEPENDENCE GUIDANCE

At its 50th meeting in October 2002 the INTOSAI Governing Board approved basic principles covering funds raised by INTOSAI Committees, Steering Committees, Subcommittees, Working Groups, Task Forces and Project and Study Groups of INTOSAI as Independence Guidance:

– Whereas the Board of INTOSAI recognises that some Committees may seek funding from external parties to further the interests of INTOSAI, and

– Whereas the Board is concerned with the need to maintain the independence of INTOSAI in both fact and appearance.

– Now therefore the Board adopts the following guidance which should be used by all Committees in connection with any proposed external funding sources:

1) Any such sources should not have any direct or perceived conflict of interest with INTOSAI,

2) INTOSAI must maintain all decision-making authority and control over any matters to which the funding applies. This does not, however, preclude the funding source from making suggestions for consideration by INTOSAI, and

3) The Chair of any applicable Committee should notify the corresponding Goal Chair, the Chairman of the Board and the General Secretariat of any such proposed funding sources prior to finalisation of any related agreement. The Goal Chair, the Chairman of the Board and/or the General Secretariat will advise the Chair of the appropriate Committee, within two weeks of being advised of the proposed agreement, if they believe the proposed agreement violates this guidance. If no objection is raised within this time frame, the Chair may proceed to execute the agreement. If an objection is raised the Chairman of the Board and the General Secretariat will move expeditiously to resolve any such concern.

APPENDIX 2 - PRACTICAL GUIDANCE TO ARRANGING INTOSAI MEETINGS

1.   Invitation, Registration and List of Participants

The meeting may or may not be hosted by the chair of the work stream. In cases where the role of the host and Chair are separate, their responsibilities are clarified below. In cases where the Chair hosts the meeting, all responsibility falls on the Chair.

Generally, the invitation and registration form is sent to the participants by the head of the host SAI, in coordination with the chair of the work stream organizing the meeting, preferably at least three months prior to the meeting. The host should receive registrations directly from the participants and put together the final list of participants. Usually it is left to the participants to book their hotel accommodation, but generally one specific conference hotel should be recommended by the host.

In some countries, obtaining a visa can take considerable time and may even require that the visa applicant can produce a personalized formal invitation issued by the host.

The host should indicate a deadline for registration. The deadline should be early enough to allow for the host to send out a reminder to the membership and follow up on missing registrations. The receipt of registration forms should be confirmed to the delegates by the host. Participants should be provided with a telephone number of a contact person who can assist them with any problems that may occur. The chair of the work stream holding the meeting should receive a copy of the list of participants when the deadline for registration has expired.

2.   The Meeting Room

The meeting can be held either at the premises of the SAI or any other appropriate conference facility. Meeting rooms should be arranged to meet the needs of the Chair and the purpose of the meeting. At smaller meetings, arranging seating in U-shape has proved ideal for those meetings because it allows eye contact and encourages participation. For larger meetings, seating around multiple round tables may be a better option. Delegates may be seated in alphabetical order by country, with the exception of the Chair. Name badges for participants and signs for the table will also facilitate interaction between participants.

Microphones are normally required; minimum either one for each delegation or one for every two delegates.

The meeting room should be fitted with a PC with USB port, internet connection, a projector and screen to allow presentation of power point slides. The screen should be placed opposite the table where the chair is seated; this will ensure a clear view for everyone and will further allow the presenters to stand beside the screen during their presentation.

Furthermore if required, also telephone- and videoconference facilities should be taken into consideration to allow a possible participation by those means.

3. Other Meeting Facilities

Before, during and between meeting sessions the chair and the delegates may need to print or copy material. Easy access to a computer with USB port, printer and photocopier would therefore be convenient.

Internet access should be made available.

4. Meeting Materials

The chair will inform the members of the deadline for submission of meeting materials which should subsequently be forwarded to the host along with the final agenda for the meeting. The chair is asked to put all the materials on the website or send them per e-mail to the participants prior to the meeting. If there are meeting binders with printed meeting material they should preferably be distributed to the delegates before the meeting or placed in the meeting room before the meeting begins.

5. Minutes of the Meeting

The Chair is responsible for the preparation of the minutes of the meeting, but may ask for support of the host, for example, by accessing video/sound recording of the meeting. After the end of the meeting, the draft document will be circulated among all group members for approval and publication.

5. Technical and Practical Assistance during the Meeting

Assistance of a technical expert to ensure that computer, projector and microphones work during the meeting would be recommendable at least at the beginning of the meeting. In addition, it would be convenient if it would be possible to get hold of him/her on a mobile phone, if technical problems would occur during the meeting.

6. Social Programme, Transport Service and Practical Information

No SAI should be prevented from hosting INTOSAI meetings due to the cost of a possible social programme or transport services. Social events should therefore be reduced to a minimum or avoided completely. Meetings can be organized without any social programme and it is entirely up to the host to decide to possibly offer those or not. The host is not responsible for organizing a program for any possible accompanying persons.

Furthermore the host does not have to offer any transport service e.g. from and to the airport. Some information to the participants on the available transport facilities would be recommendable, as well as any additional practical information participants need for the meeting. This may include information about appropriate attire for the meeting and related activities, places to eat, local transport and a map of how to get between the hotel and the meeting venue, unless they are one and the same.

7.   Costs of Committee Meetings

All travel expenses, including accommodation and on-spot transportation, should generally be covered by the participants. The host covers all meeting costs. Cost-sharing arrangements may be agreed between the host and the chair of the group holding the meeting.

Whether participants are provided with transport or should pay e.g. for lunch on the meeting days is entirely up to the host.

8.   Language of Committee Meetings

The meeting should be conducted in the language(s) agreed upon by the members according to their terms of reference. The host is only required to provide interpretation service in case there are more than one official working language according to the terms of reference. Any such arrangements are agreed with the group's chair prior to the meeting.