1. **Background**

The Working Group on Compliance Audit was established in Budapest 10th of October 2004, with the overall objective to develop INTOSAI Guidelines on Compliance Audit. The Working Group was renamed Compliance Audit Subcommittee (CAS) after establishment of the Professional Standards Committee, but its tasks remained the same.

2. **Objective**

The objective of the Compliance Audit Subcommittee is to develop and disseminate high quality, globally accepted Standards and Guidelines for Compliance Audit in the public sector.

**Strategy**

The objective will be achieved by cooperation, participation and commitment by all committee members and the INTOSAI community, and by cooperation with other standard setting bodies.

3. **Organisation**

**Membership**

In accordance with the Terms of Reference of the INTOSAI Professional Standards Committee, the CAS membership should be limited to approximately 20 SAIs. Decisions regarding membership are made at the discretion of the Chair. Access to membership should take into consideration the need for a broad regional representation in the committee.

Full committee membership requires partaking in activities related to Compliance Audit at regional level, participation in committee subgroups and hearings.

CAS Chair reserve the right to discontinuation of membership based upon:

(a) Non-participation

(b) Maximum size limit of the membership

(c) Ensuring appropriate representation of the broader INTOSAI community
Sub-Committee Chair and Secretariat

The Comptroller and Auditor General of India is the Chair of the INTOSAI Compliance Audit Subcommittee and the host of the CAS Secretariat. *CAS Secretariat*

The CAS secretariat is responsible for administrative processes to facilitate the activities of the committee and reports to the chair of CAS.

4. Operating Business of the Committee

The sub-committee and its processes are administered and managed in accordance with the INTOSAI Handbook for Committees and the Due Process for the INTOSAI’s Framework of Professional Pronouncements.

Meetings

CAS meets at least once a year to discuss the development of the INTOSAI Compliance Audit Standards, Guidelines and related operational matters.

Rules of Procedure

More than half the member SAIs need to participate physically. In case some members are unable to be present physically, the chair may consider feasibility of using video conferencing, teleconferences, or other communication tools to secure participation of such members. These participations will be considered for quorum of the meeting. Each member SAI has one vote. If a vote is called, more than half the member SAIs present is considered a majority vote and is sufficient to approve decisions.

Language

The working language of CAS is English. All meetings are conducted in English only and all written communication within or from the subcommittee are carried out in English.

5. Reporting

CAS will report to the PSC as described in the PSC Terms of Reference and as requested.