

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**

@ 2014



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FOREWORD

For over 50 years, INTOSAI has been providing an institutional framework for Supreme Audit Institutions to meet the growing demands which government audit is called to fulfil. In the light of globalisation and the increasingly cross-border use of funds, it is instrumental that INTOSAI members share information, experiences and knowledge. The findings obtained from this exchange will guarantee the continuous development of government audit institutions.

INTOSAI Committees are instrumental in taking the technical work of INTOSAI forward. This Handbook for INTOSAI Committees is designed as a basic guidance for Committees. **Unless explicitly stated otherwise, the term Committee used in this Handbook refers to all bodies including Goal Committees, Steering Committees, Subcommittees, Working Groups, Task Forces, and Project and Study Groups of INTOSAI.**

Article 8 of the INTOSAI Statutes stipulates that Congress may establish Commissions to study specific problems. The tasks, composition and rules of procedure of Commissions are fixed by Congress. INTOSAI Commissions exist in different forms. They develop professional standards or guidance on special issues relating to government audit and accountability, as well as related matters such as capacity building and continuous education. Working Groups and Task Forces, which are set up for a limited period of time, deal with a variety of issues that are of interest for the members, as well as with issues relating to audit practice.

The Congress is the supreme organ of INTOSAI (Article 4 of the INTOSAI Statutes). It is the task of the Governing Board to take in the time between Congresses all measures deemed necessary to attain INTOSAI's aims (Article 5, para 1, letter (a) of the INTOSAI Statutes). Living up to this mandate, the role of the Governing Board vis-à-vis the Committees is mostly operative in nature to ensure that the tasks assigned by Congress are fulfilled. This may also include the creation of Committees by the Governing Board, with optional subsequent approval by Congresses.

This Handbook tries to promote consistency in the different INTOSAI Committees whenever a uniform approach is considered beneficial, e.g. as regards their creation, composition, language and reporting.

This Handbook is to serve as guidance for the members of the INTOSAI Committees and in particular the Committee chairs and provide information on best practice for successful Committee work. The Handbook for INTOSAI Committees is to help meet the expectations of the INTOSAI members, Congress, the Governing Board, and the Regional Working Groups, as well as the requirements of INTOSAI's Strategic Plan.

In addition to this Handbook a Due Process for INTOSAI Professional Standards has been elaborated by the Professional Standards Committee in close cooperation with the other Goal chairs in order to have one overall transparent procedure for the work relating to ISSAIs and INTOSAI GOVs. The Due Process is attached to this Handbook as Appendix I.

Furthermore a practical guidance on arranging INTOSAI Committee meetings has been put together and is attached to this Handbook as Appendix II.

Information, contact data and further details on the composition, terms of reference and the members of the different INTOSAI Committees are available on the INTOSAI website (www.intosai.org), or on the Committee websites (which are directly linked to the INTOSAI website, if possible).

The official working languages of INTOSAI to which this Handbook refers are Arabic, English, French, German and Spanish.

This revised Handbook for INTOSAI Committees (5th edition) is to provide guidance and support to the INTOSAI Committees in carrying out their diverse responsibilities in the interest of promoting efficient government audit.

Vienna, 2014

Josef Moser

Secretary General of INTOSAI

CHAPTER I

Role of INTOSAI Committees

1.1 The INTOSAI Structure

The work of INTOSAI is accomplished by:

- the Congress,
- the Governing Board,
- the General Secretariat,
- the Regional Working Groups and
- the Goal Committees.

The Congress of INTOSAI is the supreme organ of the organisation and is composed of all its members. Its most important task is to discuss and pass recommendations on subjects of common professional and technical interest. Once every three years INTOSAI holds regular meetings, each of which is chaired and convened by the head of the SAI of the country in which the Congress is held.

In the time between Congresses, the Governing Board of INTOSAI takes all measures it deems necessary to attain INTOSAI's aims, including, the performance of the tasks assigned to the Governing Board by the Congress.

The General Secretariat subscribes to a broad-based partnership with all members which rests on well-founded, transparent and timely communication that, as a rule, is implemented in the official working languages and aspires to align its activities towards attaining INTOSAI's strategic goals, all while respecting INTOSAI's core values, i.e. autonomy, independence and a non-political attitude. It maintains contact with members in the period between the Congresses, assists the Governing Board and the Commissions in the fulfilment of the tasks assigned to them, and organises seminars, surveys and other activities promoting the aims of INTOSAI.

INTOSAI recognises Regional Working Groups established for the purpose of promoting professional and technical cooperation of the member institutions on a regional basis. The Regional Working Groups are:

- AFROSAI, the African Organisation of Supreme Audit Institutions,
- ARABOSAI, the Arab Organisation of Supreme Audit Institutions,
- ASOSAI, the Asian Organisation of Supreme Audit Institutions,
- CAROSAI, the Caribbean Organisation of Supreme Audit Institutions,
- EUROSAI, the European Organisation of Supreme Audit Institutions,
- OLACEFS, the Latin American and Caribbean Organisation of Supreme Audit Institutions and
- PASAI, the Pacific Association of Supreme Audit Institutions.

Furthermore INTOSAI has established the following Goals to guide its operations in the years ahead:

Goal 1: Accountability and Professional Standards

Promote strong, independent, and multidisciplinary SAIs and encourage good governance by:
1) providing and maintaining International Standards for Supreme Audit Institutions (ISSAIs) and
2) contributing to the development and adoption of appropriate and effective professional standards.

Goal 2: Institutional Capacity Building

Build the capabilities and professional capacities of SAIs through training, technical assistance, information sharing and other capacity building activities.

Goal 3: Knowledge Sharing and Knowledge Services

Encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, producing audit guidance material and performing research on issues of mutual interest and concern.

Goal 4: Model International Organization

Organize and govern INTOSAI in ways that promote economical, efficient, and effective working practices, timely decision -making, and effective governance practices, while maintaining due regard for regional autonomy, balance, and the different models and approaches of member SAI.

1.2 The Role of Committees

Committees are instrumental in advancing the work of INTOSAI in the periods between Congresses. Much of their work arises from the consideration of issues at Congresses which may lead directly to the formation of a new Committee or to a change of an existing Committee.

Committees are established under the INTOSAI Statutes for the purposes of studying specific issues, for example, development of best practice and guidance material, bibliographies, case studies and the sharing of ideas and experiences. Committees address these objectives through the production of reports and other documents for distribution to member SAIs, regular reporting to the Governing Board and the Congress, and dissemination of information to all INTOSAI members through publications.

1.2.1 Goal Committees

The term “Goal Committee” refers generally to the four main Goal Committees set up under the INTOSAI Goals. The chairs of these Committees as referred to as “Goal Chair”:

Goal 1: Professional Standards and Accountability,

Goal 2: Institutional Capacity Building,

Goal 3: Knowledge Sharing and Knowledge Services and

Goal 4: International Model Organisation.

These are standing committees established by Congress whose work priorities are defined by INTOSAI’s Strategic Plan. All members of the Steering Committees, Subcommittees, Working Groups, Task Forces and Project and Study Groups under a goal are automatically a member of the main Goal Committees under Goals 1-3, which meet only once in three years at INTOSAI Congresses. The members of the Goal Committee under Goal 4 are elected by the Governing Board.

1.2.2 Steering Committees

The Steering Committees under Goals 1-3 of INTOSAI that belong to the respective main Goal Committee are appointed by Congress to realise the implementation of the different objectives. Steering Committees are standing committees which coordinate work between the Subcommittees, Working Groups, Task Forces and Project and Study Groups of INTOSAI and whose members should, if possible, represent the different audit systems and regions in a balanced manner. The Steering Committees have the mandate to establish INTOSAI Project and Study Groups.

1.2.3 Subcommittees

Subcommittees such as e.g. the Financial Audit Subcommittee, the Performance Audit Subcommittee, or the Internal Control Standards Subcommittee, that belong to the respective Goal Committees and Steering Committees are set up by Congress or Governing Board to deal with issues of significant interest to SAIs in fulfilling their mandate, and to develop relevant guidelines and standards. These are standing committees whose members should, if possible, represent the different audit systems and regions in a balanced manner. Congress or Governing Board will assign a corresponding Goal Committee to the Subcommittee to which it will belong.

1.2.4 Working Groups

Working Groups such as e.g. the Working Group on Key National Indicators or on Environmental Auditing that belong to the respective Goal Committees and Steering Committees are set up by Congress or Governing Board to study specific technical issues which are of interest or relevance for member SAIs and to develop guidance and best practice studies. Strict criteria as to regional representation do not apply to their composition. Working Groups should be dissolved once they have fulfilled their specific mandate. Congress or Governing Board will assign a corresponding Goal Committee to the Working Group to which it will belong.

1.2.5 Task Forces

Task Forces may be set up by Congress or the Governing Board as necessary to deal with subjects that are of major interest for many member SAIs. Tasks Forces are set up for a maximum term of three years (e.g. for the time between Congresses) and are dissolved either by Congress or the Governing Board once they have completed the tasks assigned to them (as determined by Congress or the Governing Board). As with Subcommittees, Task Force members should preferably represent the different audit systems and regions in a balanced manner. Congress or Governing Board will assign a corresponding Goal Committee to the Task Force to which it will belong.

1.2.6 Project and Study Groups

Project and Study Groups may be established for a limited period within a Steering Committee, Subcommittee, Working Group or Task Force, to deal with a given problem. Project and Study Groups exist only until the issue at stake has been solved. Project and Study Groups work for a definite period of time or until an outcome has been reached, or a combination of both.

CHAPTER II

Formation of a Committee

II.1 Creation of a Committee

Committees are established by authority of Congress to study and report on specific issues. This may be at the direction of Congress or on the initiative of the Governing Board itself. Committees are established in compliance with and due consideration of:

- the INTOSAI Statutes,
- the Strategic Plan of INTOSAI,
- the Handbook for INTOSAI Committees,
- precedents and existing practices, and
- Congress and Governing Board resolutions.

Proposals for the establishment of a new Committee may originate either from the Goal Chairs 1-4, the Governing Board (standard procedure) or from the Congress (directly in open session). The Chairman of the Governing Board, in consultation with the Secretary General of INTOSAI, should prepare a proposal to establish a new Committee for submission to the next Governing Board meeting.

II.2 Appointment of a Chair

II.2.1 Nomination and Approval

With the exception of the chair of the Goal 4 Committee, who is the second vice-chair of the INTOSAI Governing Board, Committee chairs are appointed by Congress or Governing Board . Appointments are announced in the next INTOSAI Circular.

II.2.2 Term of Appointment

The term of office for a Committee chair is agreed by the Committee, the corresponding Goal Chair and the Governing Board. It is suggested that Committees rotate the position of chair (possibly after a maximum of 6-9 years). Task Force chairs and Task Forces are generally appointed for a term of three years.

II.2.3 Resignation

Committee chairs may resign from their position after notifying the corresponding Goal Chair, the General Secretariat and Chairman of the Governing Board and should, if possible, submit a proposal for their successor. Within their possibilities, outgoing chairs should assist incoming chairs to guarantee an optimum transition of the Committee agendas.

11.3 Terms of Reference

11.3.1 Drafting

The Terms of Reference should include the reason for creating the Committee, how the Committee supports the objectives of INTOSAI and its Strategic Plan, a general work plan, specific issues within the broader area of concern, membership, expected products and outcomes, including due dates for reports, and liaison with other Committees. The chair is responsible for drafting the initial Terms of Reference for discussion by all Committee members. Once all Committee members have agreed to the Terms of Reference they need to be submitted to the corresponding Goal Chair and to the Governing Board for approval. The Terms of Reference of the Goal 4 Committee are largely defined in Article 8, para 2 of the INTOSAI Statutes.

Committee Terms of Reference are accessible on the Committee websites which in turn are directly linked, if possible, to the INTOSAI website (www.intosai.org).

11.3.2 Amendments

The amendment of Committee Terms of Reference is the responsibility of Committee members. Changes may be suggested by INCOSAI, the Governing Board, the corresponding Goal Chair or by Committee members; however, it is the Committee members who should develop the amendments and present them to the corresponding Goal Chair and the Governing Board. Once approved by the Governing Board, all INTOSAI members should be informed of major amendments.

11.4 Membership

11.4.1 Number of Members

The size of a Committee is the prerogative of the Committee chair who also has responsibility for selecting Committee members from candidates who volunteer. A figure between 10-20 active Committee members may serve as reference which, based on experience, allows to conduct the business of a Committee smoothly. The number of members in Goal 4 Committee is defined in the Handbook for INTOSAI Governing Board Meetings.

11.4.2 Composition/Balanced Representation

Committee chairs should ensure, where possible, participation from SAIs representing different auditing systems (such as Courts of Audit or Auditor General systems), different languages, and every Regional Working Group. While it may not be possible to secure the representation from each group, the chair should work towards the best possible composition. This will provide a broadest possible base of experiences for the Committee and may facilitate translation work. By having a representative from each language group on the Committee the cost of translation work may be reduced. Committee chairs are free to appoint observers for the Committee in consultation with the Chairman of the INTOSAI Governing Board and the Secretary General.

Consideration should be given to a policy of rotation which encourages members to serve on Committees for a period of time. This will allow a greater variety of SAIs to work together and encourage new ideas and participation across a variety of Committees.

11.4.3 Voluntary Participation and Basic Requirements

INTOSAI members may write to chairs of Committees to express an interest in participating in the Committee. SAIs should be represented by a representative technically experienced in the specific field of the Committee and with knowledge in standard/guideline setting. The representative should be fluent in the main language of the Committee and assist at the meetings. Personal continuity in the representation is required and the SAIs should be prepared to contribute actively to the work of the Committee during and between the meetings.

The chair should inform the General Secretariat and the corresponding Goal Chair about new members and/or resigning members. With new Committees, interested SAIs should express their interest to the respective Committee chair and notify the General Secretariat.

11.4.4 Resignation

Members may withdraw from membership by notifying the Committee chair. The chair will notify the corresponding Goal Chair and the General Secretariat about any resignations.

11.5 Dissolution of a Committee

A Committee may be dissolved at the request of the Committee or on completion of the expected products and outcomes

Moreover, Congress or the Governing Board of INTOSAI may decide to resolve a Committee based on a well-founded application.

Once a decision to dissolve a Committee has been agreed by the Committee chair, the corresponding Goal Chair and the Congress or the Governing Board, the INTOSAI members should be informed thereof through the INTOSAI website and the Committee website, whenever possible. This notification should include the expected date of dissolution as well as the underlying reasons.

CHAPTER III

Business of a Committee

III.1 Meetings

III.1.1 Frequency

The number of meetings should be kept to a minimum. This will assist in minimising the cost of participating in the Committee for each member. However, the chair may convene a meeting of the Committee when necessary. The expected frequency of meetings may be included in the Terms of Reference as a guide to Committee members as to their commitments. The main Goal Committees under Goals 1-3 meet every three years only at the occasion of the INTOSAI Congress. Committee business may also be conducted by video- and teleconferencing, as well as by email.

Please see Appendix II for more practical recommendations for arranging INTOSAI Committee meetings.

III.1.2 Rules of Procedure

Rules of procedure, such as what constitutes a majority vote and the voting procedures, should be established at the first meeting and incorporated in the Terms of Reference, in line with Article 4 of the INTOSAI Statutes which defines the decision-making rules for Congress.

III.1.3 Language

The Committee language(s) must be at least one of the five official working languages of INTOSAI. The language to be used should be agreed at the first meeting between Committee members. The Governing Board and the corresponding Goal Chair should be advised of the official working language to be used by the Committee. All internal Committee communications will be in this Committee working language. All ISSAIs, INTOSAI GOVs and official products, which are to be adopted by Congress and are designed for distribution to INTOSAI members, are to be presented in the 5 official working languages of INTOSAI. Each Committee is responsible for the required translations and their cost. However, all internal documents of the Committees may be drafted in the working language of the Committee.

III.1.4 Minutes

Secretariat services, including minute taking for meetings, are the responsibility of the Committee chair in coordination with the SAI hosting the meeting. Once a meeting is complete the minutes should be forwarded to Committee members for approval in the working language of the Committee.

The minutes should clearly identify when and where the meeting took place, who attended, the major issues discussed, action to be taken and decisions made. The minutes are recorded in the working language of the Committee and a copy should be forwarded to the General Secretariat and the corresponding Goal Chair.

III.1.5 Website

All Committees should, if possible, set up their own websites with specific information on e.g. the Terms of Reference, the work plan and the Committee products. The address of the Committee website is to be communicated to the General Secretariat, the corresponding Goal Chair and the International Journal of Government Auditing. The General Secretariat will set up a direct link from the INTOSAI website to a Committee website.

III.2 Role of the Committee Chair

III.2.1 Convening Meetings

The Committee chair is responsible for deciding on the location and timing of meetings and informing the Committee members thereof. He/she will seek any issues for discussion at the meeting. The chair will notify members of the agenda for the meeting, as well as the General Secretariat, the corresponding Goal Chair and the International Journal of Government Auditing.

III.2.2 Reporting to the Governing Board

Generally the responsible Goal Chair or Goal Liaison and in special occasions the different Committee Chairs are expected to report to the Governing Board on the activities of the Committee since the last Board meeting, including major meetings, surveys or research completed, and products finalised (see Chapter IV.1).

III.2.3 Reporting to Congress

The Committee Chair or the responsible Goal Chair or the responsible Goal Liaison, will report on the Committee's activities and efforts since the last Congress under the relevant agenda item to the general plenary session. For further information on the role of Committees and reporting during Congresses, see Chapter IV of this Handbook.

III.2.4 Liaison with other Committees and the Regional Working Groups

It is important that the work of Committees supports the role, objectives and strategies of INTOSAI. The Committee Chairs should liaise with other Committees, when appropriate, in consultation with the corresponding Goal Chair. The Chair and the corresponding Goal Chair should investigate opportunities to work together with other Committees or Regional Working Groups, for example on surveys or questionnaires. Liaison work should include contacts with the General Secretariat, the International Journal of Government Auditing, and the INTOSAI Development Initiative. Regular briefing of all Regional Working Groups on the work of the Committee provides the opportunity for all members to contribute effectively between Congresses.

III.2.5 Independence Guidance

At its 50th meeting in October 2002 the INTOSAI Governing Board accepted a proposal submitted by the Supreme Audit Institution of the United States regarding basic principles of fund raising 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.

III.2.6 INTOSAI Framework for Dealing with External Funding Institutions

At its 55th meeting in November 2006, the Governing Board adopted the following resolution which provides for uniform rules for INTOSAI to deal with external funding institutions, as far as this is not already governed in the Memorandum of Understanding signed between INTOSAI and the Donor Community in October 2009:

- Whereas, the INTOSAI Strategic Plan recognises the value of developing strategic partnerships with international development organisations sharing the same values and objectives;
- Whereas there is mutual benefit to be realised through such partnerships;
- Whereas INTOSAI needs to maintain its independence from donors in both fact and appearance, and should not have any direct or perceived conflict of interest with INTOSAI and its core values;

- Whereas the INTOSAI-level Committees and other enterprise-wide bodies such as the IDI and the INTOSAI Journal may seek funding from external parties to further the interests of INTOSAI; and
- Whereas INTOSAI needs to have a clear and coherent plan for dealing with global donors and of presenting a coordinated approach to that community,

the Governing Board adopts the following policy:

III.2.6.1 INTOSAI through its Governing Board will maintain central decision-making authority and control over any matters to which the funding applies.

III.2.6.2 Funding requests to global donors or to other donors for global initiatives by INTOSAI's enterprise-wide bodies (for example but not limited to Committees, and central bodies such as the General Secretariat and the Journal) will be coordinated centrally and in advance within INTOSAI's Governing Board and General Secretariat, and with input from the Finance and Administration Committee;

III.2.6.3 The Chair of the bodies listed under sub item (2) above will notify the Chairman of the Board and the General Secretariat, with input from the Finance and Administration Committee Chairman, of any proposed funding requests prior to finalisation of any related agreement;

III.2.6.4 The Chairman of the Board and the General Secretariat, in consultation with the Finance and Administration Committee, will advise the Chair of the appropriate INTOSAI body 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.

III.2.6.5 While INTOSAI's Regional Working Groups and IDI will retain autonomy in dealing with donors (e.g. regional development banks) and are not subject to the terms of this Resolution, the Board emphasises the benefits to be derived from Regional Working Groups sharing information on donor relations centrally and with other Regional Working Groups. To facilitate knowledge and information sharing, the Board requests that the General Secretariat establish a data base containing information related to donor funding.

III.2.6.6 Individual SAIs' relations with donors and related bilateral matters remain outside the scope of this policy.

III.2.7 INTOSAI Representation in international and supranational bodies

Before delegating an official INTOSAI representative to international and supranational bodies, the Goal Chairs and/or the Chairs of the INTOSAI Committees should submit to the Chairman of the INTOSAI Governing Board and the Secretary General of INTOSAI a specific proposal about representation activities in writing. The Chairman of the INTOSAI Board and the Secretary General will decide within four weeks and by mutual agreement whether the proposal is accepted.

Delegates acting as official representatives of INTOSAI in international and supranational bodies and institutions should submit once a year a written report to the Chair of the respective INTOSAI Committee about their representation activities.

When selecting official INTOSAI representatives based on their technical and subject-matter background, members of such Committees should be considered as eligible as official INTOSAI representatives who have primarily dealt with the issue at stake.

III.2.8 Memorandum of Understanding

Before concluding a Memorandum of Understanding with international and supranational bodies and institutions, the Chairs of INTOSAI Committees should in consultation with the corresponding Goal Chair submit a specific proposal for that Memorandum of Understanding in writing to the Chairman of the INTOSAI Governing Board and the Secretary General of INTOSAI. The Chairman of the Governing Board and the Secretary General will decide after mutual consultation within four weeks on the acceptability of such proposal.

Memorandums of Understanding should be formulated as a declaration of intent and in a manner that does not create any obligations for INTOSAI and its members. Preserving INTOSAI's independence must always remain the guiding principle.

Memorandums 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 existing Memoranda of Understanding.

CHAPTER IV

Committee Reporting

IV.1 Governing Board

The Chair of each Committee may be invited to the annual Governing Board meeting as rapporteur to report on the work of the Committee. Generally the responsible Goal Chair or Goal Liaison and in special occasions the respective Committee Chairs are expected to report to the Governing Board on the activities of the Committee since the last Board meeting, including major meetings, surveys or research completed, and products finalised.

The Committee Chair should provide a short paper detailing the Committee's activities since the last Board meeting, issues for follow-up and expected outcomes for the future. In particular, products ready for distribution should be provided to the Board. Any major changes in the Terms of Reference, membership, resignations, or new member nominations, need to be provided.

IV.2 Reports to Congress

INCOSAI provides a valuable forum for discussing the ideas of the Committee for future work, updating members on major activities, and for distributing and adopting Committee reports, including any new publications. Committees report under the scheduled agenda item to the general plenary session of the Congress (Handbook for INTOSAI Congresses, Chapter III.2.a). All Committee products are best distributed to the members of INTOSAI at INCOSAI or may in the intervening years be distributed by another agreed means.

CHAPTER V

Publication and Distribution of Committee Products

V.1 ISSAIs and INTOSAI GOVs

The procedure for developing, revising and withdrawing ISSAIs and INTOSAI GOVs is described in the Due Process for INTOSAI Professional Standards, Appendix I to this Handbook. The ISSAIs and INTOSAI GOVs are prepared in accordance with the format for INTOSAI documents as described in section V.6 below, and published on www.issai.org. The ISSAI front page layout for all five languages is available from the PSC Secretariat.

V.2 Exposure Drafts

Obtaining agreement within the Committee is the first step in preparing a product. An exposure draft is to be prepared and sent to INTOSAI members for comments.

Prior to this, Committees may take the opportunity to circulate the exposure draft to other Committee Chairs and to the Governing Board before formal exposure to the full membership. The exposure draft is essential in collecting members' views and in identifying what is considered best practice on the issue. To allow SAI auditors to review an exposure draft and comment on its technical contents, it is recommended to translate the exposure drafts and they should be transmitted to SAIs in the official language in which they communicate with INTOSAI. This will assist with acceptance of the final product by allowing interested parties to contribute to its development and content. Exceptions can be made when the cost of translation and administration of different language versions exceeds the expected benefits of exposing drafts in all official working languages.

All references made in the draft to other documents in the INTOSAI framework should state the ISSAI or INTOSAI GOV number together with name of the document (see www.issai.org).

V.3 Final Product

Before publication, all official products are to be approved by the Committee members, the Governing Board and Congress. The SAI hosting the INCOSAI will distribute the product to each delegate at the Congress and/or make it available on the Congress website.

V.4 Amendments to Products

It is recognised that many of the products are living documents that will change and evolve as the work of INTOSAI progresses.

Major amendments need to be discussed and approved by Committee members. Once finalised, the Committee needs to decide whether the product should be exposed or whether an insert or replacement would be sufficient. A list with all updates should be distributed with each update to ensure members can track the changes relatively easily. Amendments can be made to appendices

without re-exposure when such amendments do not affect the professional content of the main document.

V.5 Language / Translation

All ISSAIs, INTOSAI GOVs and official products, to be adopted by Congress and designed for distribution to members, must be translated in the five official working languages of INTOSAI. Because of the importance of the quality of the translation and the complexity and cost of translation, this is an issue which needs attention. Translations are without exception the responsibility of the Committee.

For the translation process, the Committee Chair has a number of options, e.g.

- pay the translation from the Committee’s own funds,
- arrange translation through the member SAIs on the Committee who can either pay for the translation or undertake the translation in their organisation, or
- arrange through other members in INTOSAI to have the product translated.

Regardless of how the translations are done, it is critical to ensure the quality of the products. Previous products, the generally used INTOSAI terminology, the INTOSAI On-Line Glossary and any other documents and information available on the INTOSAI website and the Committee websites should be used for that purpose.

V.6 Format

In determining the format for Committee products a distinction is to be made between official Committee products and internal Committee products. Official Committee products are to be published in all official working languages of INTOSAI using the standard format prepared by the International Journal of Government Auditing.

As regards internal Committee documents, the format will be the responsibility of the Committee and should be most appropriate to the subject matter. Internal Committee documents should if possible be recognizable as INTOSAI documents.

All publications should be in conformity with the published INTOSAI terminology to ensure quality and consistency. An attempt should be made to use terminology available in the INTOSAI On-Line Glossary and on the INTOSAI website.

To assist the Congress host in the publishing process, the Committee and the host SAI must agree on how the text should be delivered. The Committee would be completely responsible for the publication of official Committee products as well as internal documents of the Committees and their eventual distribution.

V.7 Distribution

Presentation and distribution of material should occur ideally at INCOSAI. The Committee Chair should ensure that all members have access to the material.

V.8 Electronic Presentation and Dissemination of Committee Products

Committees should present and distribute their products in electronic format. All official products and internal documents should best be in editable PDF file format so that they can be downloaded easily. Electronic copies of all official products and internal documents of a Committee are to be made available to the corresponding Goal Chair, the INTOSAI General Secretariat and the responsible for the ISSAI framework in PDF-format and an edible format and in the five official working languages of INTOSAI.

Committees should publish their products if possible and existing on their Committee websites and inform the corresponding Goal Chair and the General Secretariat of the corresponding URLs so that they can be directly linked to the INTOSAI website (www.intosai.org). Committees not having their own website should make available their products to the corresponding Goal Chair and the INTOSAI General Secretariat in a suitable format (preferably in PDF-format) for inclusion on the INTOSAI website.

V.9 Executive Summaries of Committee Products

Committees should present Executive Summaries to the General Secretariat in as many official INTOSAI working languages as possible of all their products to be published on the INTOSAI website as “database” for auditors and all other interested external and internal users to offer them an overview of all existing products and thus support them in their daily work. The executive summaries should contain the following:

- Purpose (description in one sentence with reference to ISSAI),
- Target Group (head of SAIs, directors of audit, auditors, target groups outside INTOSAI (parliamentarians, donor agencies, academic international institutions),
- Scope (description to attract the interest of reader, maximum 150 words),
- Author (group/body setting document, Internet link),
- Related Documents (mention related INTOSAI and other standards and documents),
- Download (direct download of documents in pdf-format),
- Status (e.g. approved, under submission for comments, not yet approved ...),
- ISSAI Link (URL link to the document).

The Executive Summaries will be published on the INTOSAI main website.

INTOSAI



*Due Process for
INTOSAI
Professional
Standards*

- Procedures for developing, revising and withdrawing International Standards of Supreme Audit Institutions (ISSAIs) and INTOSAI Guidance for Good Governance (INTOSAI GOVs)

1. Introduction

This due process defines the procedures through which INTOSAI issues its Professional Standards. The due process is to be followed when developing, revising and withdrawing ISSAIs (International Standards of Supreme Audit Institutions) and INTOSAI GOVs (INTOSAI Guidance for Good Governance), as defined by the document "*the International Standards of Supreme Audit Institutions – INTOSAI's framework of Professional Standards*", which was as endorsed by INCOSAI in 2007.

The purpose of the due process is to maintain the integrity and rigour of the ISSAIs and INTOSAI GOVs thus promoting confidence among its stakeholders. In this way, the due process

- further supports the continued professionalization of the work on ISSAIs and INTOSAI GOVs within INTOSAI. The due process ensures that all ISSAIs and INTOSAI GOVs are subjected to the same consultative process and level of scrutiny leading to their approval.
- clarifies the different roles, duties and responsibilities of the committees/-subcommittees/working groups/task forces/project groups and chairs by clearly identifying uniform work and approval processes.
- ensures transparency in the work performed on the ISSAIs and INTOSAI GOVs; transparency is achieved via www.issai.org, where all ISSAIs and INTOSAI GOVs are displayed. Exposure draft ISSAIs and INTOSAI GOVs are also displayed on www.issai.org together with consideration of comments received. Transparency is also achieved by making working procedures and meeting material available to the public.
- ensures accountability; when developing ISSAIs and INTOSAI GOVs, the subcommittees/working groups/task forces/project groups and chairs are accountable to INTOSAI and its members through one of the four committees in the INTOSAI strategic plan. Subcommittee/project group and task force chairs are committed to ensuring that work is progressing as planned. Prior to formal approval of the ISSAIs and INTOSAI GOVs, they are subject to a review process and approval by the relevant steering committee.

2. The due process

The following identifies the various steps in developing, revising and withdrawing ISSAIs and INTOSAI GOVs. Each chapter describes the overall requirements and then highlights the approval processes. Initially, the basic roles and responsibilities in the due process are established.

A. Basic roles and responsibilities in the due process

The strategic plan of INTOSAI grants the Professional Standards Committee (PSC) responsibility for INTOSAI's Professional Standards. (See the Handbook for Committees of INTOSAI for further details on INTOSAI committees.) Therefore, any questions and issues in relation to the application of this due process are to be resolved by the PSC in consultation with the INTOSAI Governing Board. The PSC may also decide on further procedures on practical matters in relation to the publication of draft documents and final standards.

In the document, references to committee chair, steering committee, and subcommittee refer to the respective committee chair, steering committee, and subcommittee of the Professional Standards Committee, the Capacity Building Committee, the Knowledge Sharing and Knowledge Service Committee, or the Finance and Administration Committee, as appropriate.

Reference made to the term "subcommittee" covers all INTOSAI working groups, task forces or project groups.

When an INTOSAI subcommittee plans to develop an ISSAI or INTOSAI GOV, an interval of ISSAI and INTOSAI GOV numbers is dedicated to the subcommittee by the PSC Chair in compliance with the classification principles as defined by the document “*the International Standards of Supreme Audit Institutions – INTOSAI’s Framework of Professional Standards*” as endorsed by INCOSAI in 2007.

Once the subcommittee has developed a set of ISSAIs or INTOSAI GOVs, it is responsible for maintaining them.

Responsibility for maintaining a given interval of ISSAI and INTOSAI GOV numbers means that the subcommittee monitors new developments that may lead to a need for the development of new ISSAIs or changes in existing ISSAIs or INTOSAI GOVs. At fixed intervals, the subcommittee reviews the ISSAIs and INTOSAI GOVs for which it has the maintenance responsibility. The responsible subcommittee decides on an appropriate frequency at which the maintenance review is carried out. The maintenance frequency is communicated on www.issai.org.

If the subcommittee that developed the guidance originally no longer exists, the committee chair is made responsible for ensuring maintenance of the ISSAIs and INTOSAI GOVs.

Based on a maintenance review or other developments, the responsible subcommittee decides whether to initiate

- the process for developing standards as described in section 2.1
- the process for revising standards as described in section 2.2, or
- the process for withdrawing standards as described in section 2.3

The steering committees of Goal 1, 2, 3 and 4, respectively are responsible for approving draft documents and referring documents to the INTOSAI Governing Board with the assurance that the due process has been followed. The steering committee approves minor editorial and conforming changes as described in section 2.2. and proposals to withdraw ISSAIs and INTOSAI GOVs as described in section 2.3.

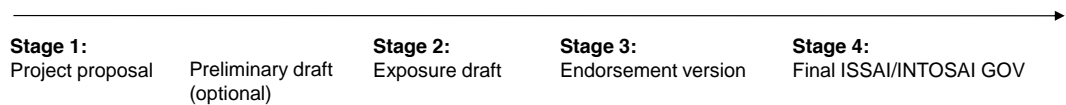
The INTOSAI Governing Board oversees that the due process is followed for all professional standards. The Committees report on an annual basis to the INTOSAI Governing Board providing an overview of new, revised and/or withdrawn ISSAIs and INTOSAI GOVs. The oversight function of the INTOSAI Governing Board means that matters of principles in relation to the application of the due process should be referred to the Governing Board for discussion, and ultimately decision. The Governing Board can also decide to remit a matter back to the relevant committee, in particular in those cases where the due process may not have been properly followed. Any change to the due process will be decided on by the Governing Board in consultation with the PSC Chair and other relevant committee chairs.

The INCOSAI endorses new ISSAIs and INTOSAI GOVs and the withdrawal of existing ISSAIs and INTOSAI GOVs.

2.1. The process for developing standards

There are four main stages in developing and issuing an ISSAI or INTOSAI GOV: the project proposal, the exposure draft, the endorsement version and the final endorsement. The development of ISSAIs and INTOSAI GOVs from the project proposal to the final ISSAI or INTOSAI GOV can be illustrated by figure 1.

Figure 1: The stages in developing ISSAIs and INTOSAI GOVs



Stage 1: The project proposal

Before development of new ISSAIs or INTOSAI GOVs that are not part of a previously approved project is initiated, the subcommittee carries out an initial assessment. The purpose of the initial assessment is to determine the categories of auditing or other tasks that will be covered by the document, to consider the differences among SAIs that must be accommodated and to ensure consistency with existing ISSAIs and INTOSAI GOVs. In the initial assessment, it is determined to what extent 1) it will be possible and desirable to build on guidance from other internationally recognized, regional or national standard setters and if so, 2) to what extent supplementary guidance is needed in order to meet the needs and concerns of the INTOSAI community.

Based on the initial assessment, the responsible subcommittee works out a project proposal for approval by the steering committee. The project proposal may refer the responsibility for the project to an existing subcommittee or working group within the PSC or other INTOSAI committees or establish a special project group to carry the project through.

The project proposal should specify the timeline and include suggestions for appropriate ISSAI or INTOSAI GOV numbers and working titles for any envisaged new documents. The classification of documents and the ISSAI/INTOSAI GOV number is decided on by the PSC Chair on the basis of the principles for classification of INTOSAI's professional standards.

Approval of project proposal

A project proposal is submitted to the steering committee for approval.

The steering committee approves:

- that the project addresses the issues identified in the initial assessment and should be launched;
- that the project proposal provides directions sufficient to define the scope of applicability of the proposed ISSAIs or INTOSAI GOVs and avoids overlaps and inconsistencies in the ISSAI framework;
- the organisation and timeline of the project, and
- the working title and proposed numbering according to the ISSAI framework classification principles.

Stage 2: The exposure draft

Drafts of ISSAIs or INTOSAI GOVs are developed in accordance with the approved project proposal. The subcommittees ensure that appropriate quality processes are in place to assure the quality of the draft ISSAIs and INTOSAI GOVs. The subcommittee may at any stage decide to publish preliminary drafts on www.issai.org.

The finalized exposure draft ISSAIs and INTOSAI GOVs are approved by the steering committee before they are exposed for public comment on www.issai.org. If the ISSAI or INTOSAI GOV under development is replacing an existing ISSAI or INTOSAI GOV, the exposure draft or accompanying material should specify which ISSAI(s)/INTOSAI GOV(s) it is replacing.

The PSC Chair ensures that all exposure drafts are classified in accordance with the ISSAI classification principles endorsed by INCOSAI 2007 and posted on www.issai.org. Matters concerning the interpretation of these principles shall be resolved by the PSC steering committee.

Approval of exposure drafts

Exposure drafts of the proposed ISSAI or INTOSAI GOV are submitted to the steering committee for approval:

The steering committee approves:

- that the exposure draft fulfills the purpose of the project in line with the directions of the approved project proposal and is of high quality;
- that any overlaps and inconsistencies in the ISSAI framework in relation to the proposed text have been appropriately addressed, and
- that the exposure draft can be submitted for public exposure.

Exposure drafts are posted on www.issai.org by the PSC Chair. On the basis of the membership list provided by the INTOSAI General Secretariat, the subcommittee notifies all INTOSAI members and other relevant stakeholders of the exposure periods. This notification may be supplemented by an announcement in the INTOSAI Journal. INTOSAI also encourages and welcomes comments from other interested stakeholders, including national governments, multilateral organisations and other professional bodies and organisations. The comment period is normally 90 days. Comments are accepted in the five official INTOSAI languages.

Stage 3: The endorsement version

Comments are collected by the subcommittee and posted on www.issai.org 14 days after the exposure period has expired, at the latest. The comments remain posted until the Governing Board has referred the endorsement version to the INCOSAI for final endorsement. Comments on exposure drafts are analyzed by the subcommittee to determine the effect on the draft before finalizing the endorsement version of the ISSAI or INTOSAI GOV. The considerations of the subcommittee regarding comments received are also displayed on www.issai.org. The subcommittee considers whether there have been substantial changes to the exposure draft that may warrant re-exposure.

The subcommittees work out executive summaries of maximum 150 words describing purpose, target group and scope of the ISSAIs and INTOSAI GOVs for exposure on the INTOSAI website and the ISSAI website. The executive summaries should be submitted to the INTOSAI General Secretariat in as many of the official INTOSAI languages as possible. Any outstanding translations will be performed by the General Secretariat. For ISSAIs that are based on ISAs, the description of the ISAs and Practice Notes will serve as executive summaries.

The subcommittee is responsible for translation of the ISSAI or INTOSAI GOV into the five official INTOSAI languages.

Approval of endorsement version

The endorsement version of the proposed ISSAI or INTOSAI GOV is submitted to the steering committee for approval:

The steering committee approves:

- that the comments provided in the exposure process are appropriately reflected in the endorsement version of the document;
- that the document can be forwarded to the INTOSAI Governing Board with the assurance;
- that the due process has been followed.

The endorsement versions are presented in a yearly report to the Governing Board. The chair of the subcommittee may supplement the report with an oral presentation to the Governing Board.

The committee chair assures the Governing Board that due process has been followed in all aspects.

Upon this assurance the Governing Board refers the endorsement version to the INCOSAI for final endorsement.

Stage 4: The final ISSAI/INTOSAI GOV

When the Governing Board has decided to refer an endorsement version of an ISSAI or INTOSAI GOV to the INCOSAI for final endorsement, the ISSAI or INTOSAI GOV can be referred to officially as an ISSAI or INTOSAI GOV. At the same time, the endorsement version can be posted on www.issai.org and replace any existing ISSAI or INTOSAI GOV as specified in the exposure draft.

The INCOSAI endorses the final ISSAI or INTOSAI GOV.

2.2. The process for revising standards

Implementation of minor editorial and conforming changes can be carried through as described in this section if they do not entail substantial changes that require the consent of the members of INTOSAI. Minor editorial and conforming changes include:

- Conforming changes in ISSAIs or INTOSAI GOVs at lower levels of the ISSAI framework when an ISSAI or INTOSAI GOV at a higher level has been changed or revised.
- Changes in ISSAIs or INTOSAI GOVs that include the full text of a standard developed by another internationally recognized regional or national standard-setting body when this standard has been changed.
- Other minor changes to ensure consistency in the terms used in all language versions.

Revisions of substance, i.e. insertion/deletion of sections, changes in key terminology, etc require adherence to the due process for developing ISSAIs and INTOSAI GOVs, as described in section 2.1 of this document.

Minor editorial and conforming changes can be proposed by the subcommittee that is responsible for maintenance of the document. Minor editorial changes can also be carried through as part of a wider project in accordance with an approved project proposal.

The relevant subcommittee develops a version of the revised ISSAI or INTOSAI GOV that highlights the proposed changes and the final document for approval by the steering committee.

When the revised ISSAI or INTOSAI GOV is available in all 5 languages it is considered a “revised ISSAI” or “revised INTOSAI GOV” and will replace the existing ISSAI or INTOSAI GOV on www.issai.org. Each year the committee chair informs the Governing Board of any revised versions of the ISSAI or INTOSAI GOV that have been issued in the course of the year.

Approval of revised ISSAIs and INTOSAI GOVs

The revised ISSAI or INTOSAI GOV – including proposed changes – is submitted to the steering committee for approval.

The steering committee approves:

- that the due process for revising ISSAIs and INTOSAI GOVs can be used, i.e. the changes proposed are considered to be minor or conforming, and that public exposure is not required;
- that the revised ISSAI or INTOSAI GOV can be published on www.issai.org and replace the previously endorsed version.

2.3. The process for withdrawing standards

ISSAIs and INTOSAI GOVs that have been replaced, in accordance with this due process, by an endorsement version with the same number in accordance with a project proposal are withdrawn without further decision.

If an ISSAI or INTOSAI GOV includes the full text of a standard developed by another standard-setting body, it is withdrawn immediately when the original standard-setting body decides to withdraw the relevant standard.

At the request of the relevant subcommittee, the PSC Secretariat will remove the standard from issai.org.

In all other cases the following three-stage process should be followed.

Stage 1: Proposal to withdraw an ISSAI or INTOSAI GOV

The withdrawal of an ISSAI or INTOSAI GOV is based on a project proposal. The subcommittee works out a proposal explaining the reasons for the proposed withdrawal and submits the proposal to the steering committee for approval.

Approval of withdrawal proposal

Proposals to withdraw ISSAIs and INTOSAI GOVs are approved by the steering committee.

The steering committee approves:

- that the proposal to withdraw an ISSAI or INTOSAI GOV can be submitted for public exposure.

Stage 2: Withdrawing ISSAIs and INTOSAI GOVs

Withdrawal proposals are exposed for public comment following the same procedures as described in the process for developing ISSAIs and INTOSAI GOVs.

The subcommittee presents the comments obtained during the exposure period to the steering committee for consideration.

Approval of withdrawal of ISSAIs and INTOSAI GOVs

Based on the comments obtained, the steering committee approves of the withdrawal of the ISSAI or INTOSAI GOV.

The steering committee approves:

- that the ISSAI or INTOSAI GOV can be withdrawn from www.issai.org;
- that the decision to withdraw the ISSAI or INTOSAI GOV can be presented to the INTOSAI Governing Board with the assurance that the due process has been followed.

Stage 3: Final Endorsement

The committee chair informs the Governing Board of any withdrawals in an annual report. The chair of the subcommittee may further provide an oral presentation to facilitate the considerations of the Governing Board.

The committee chair assures the Governing Board that the due process has been followed in all aspects.

Upon this assurance, the Governing Board confirms the decision to withdraw the ISSAI or INTOSAI GOV and it is then up to the Governing Board to decide whether the proposed withdrawal should be referred to the INCOSAI for final endorsement.

The decision to withdraw an ISSAI or INTOSAI GOV can be finally endorsed by INCOSAI.

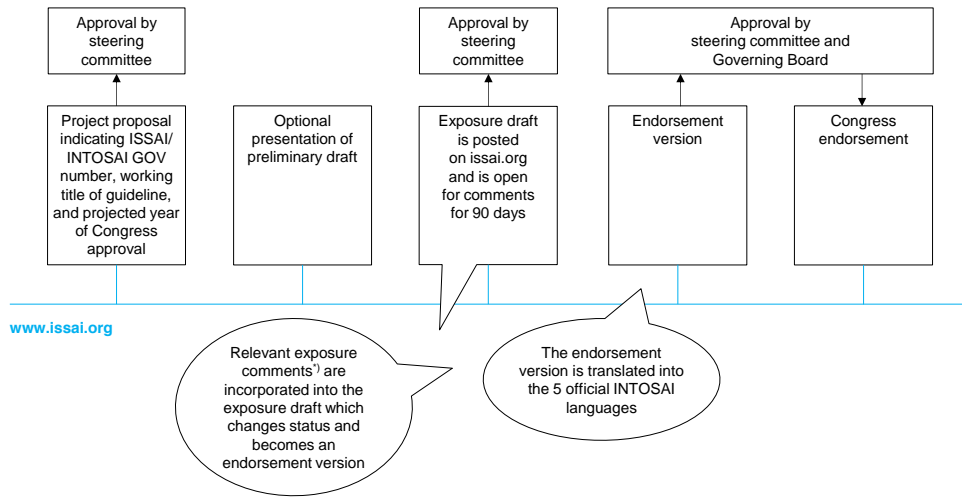
Once the decision to withdraw an ISSAI or INTOSAI GOV has been made by either the Governing Board or INCOSAI, it will be removed from www.issai.org.

Appendix 1: Flow charts (process for developing, revising and withdrawing).

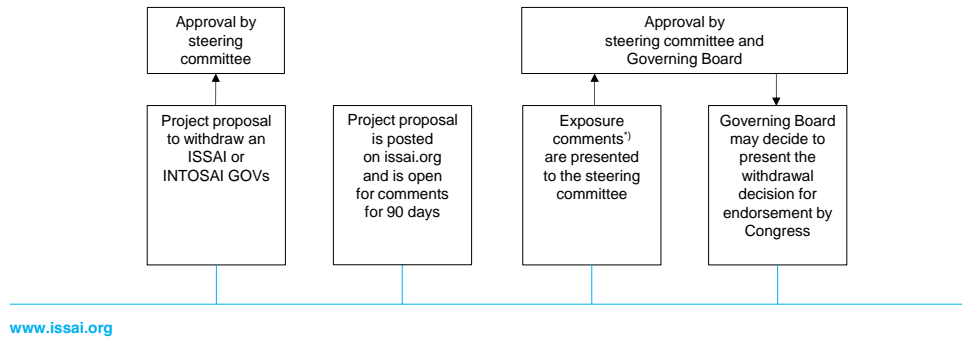
Appendix 2: INTOSAI Organisation Chart.

Appendix 1 – Flow Charts

Process for **development** of ISSAIs and INTOSAI GOVs and for **revisions of substance**:

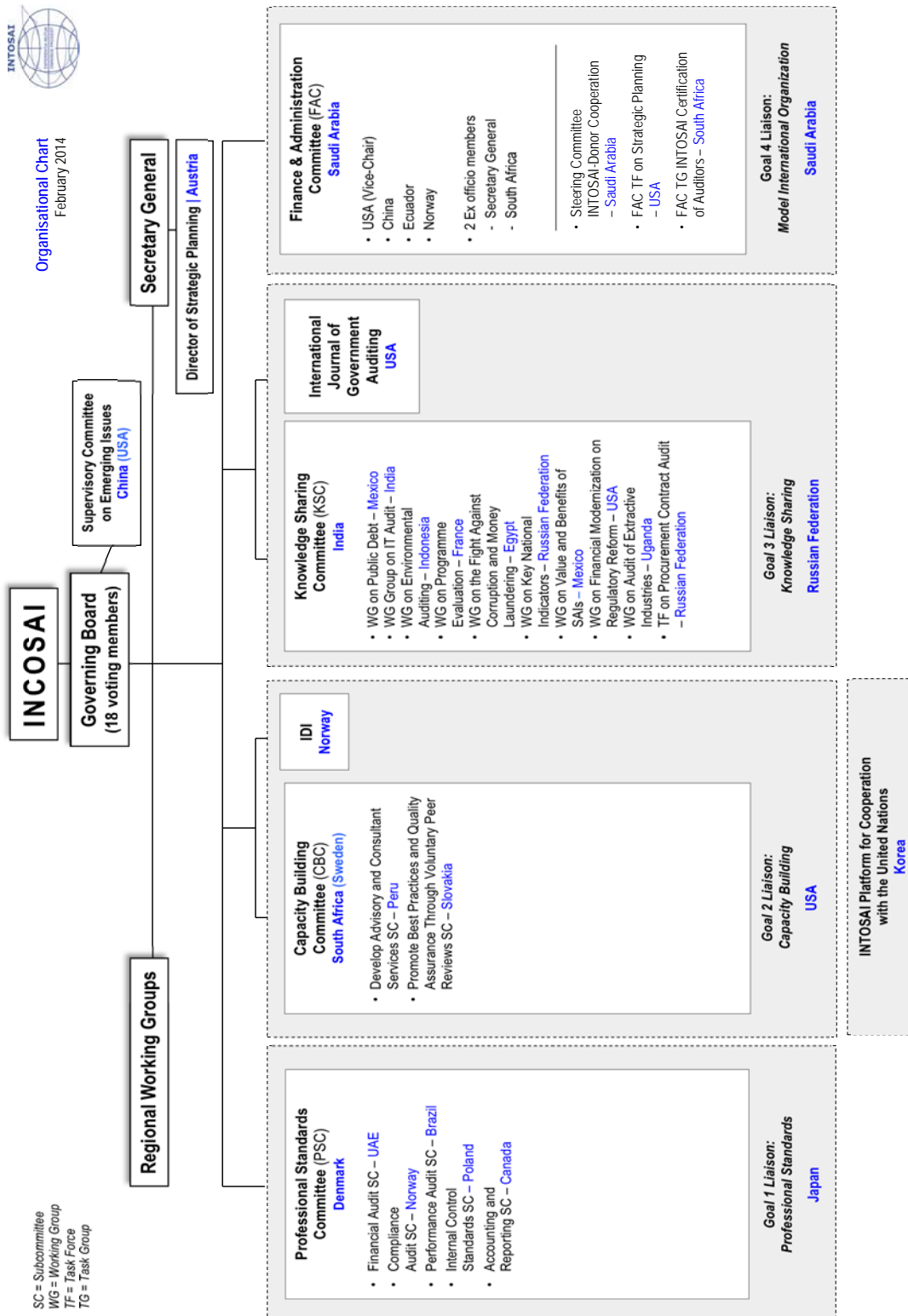


Process for **withdrawal** of ISSAIs and INTOSAI GOVs **that are not based** on the full text of another standard developed by an internationally recognized, regional or national standard-setting body:



¹⁾ Overview of comments received and how the subcommittee has dealt with the comments is posted on issai.org.

Appendix 2 – INTOSAI Organisation Chart



APPENDIX II – PRACTICAL GUIDANCE TO ARRANGING INTOSAI COMMITTEE MEETINGS

1. Invitation, Registration and List of Participants

Generally, the invitation and registration form is sent to the participants by the chair of the host SAI preferably two to five months prior to the meeting. The host should directly receive registrations 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 up 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. Some participants register rather late – in some instances after the announced deadline. Therefore a deadline early enough to allow for two or three weeks extra to follow up on missing registrations should be set. 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 Committee chair 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. At smaller Committee meetings arranging seating in U-shape has proved ideal for those meetings because it allows eye contact and encourages participation. Delegates should be seated in alphabetical order by country, with the exception of the chair.

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, if ever possible, including W-LAN.

4. Meeting Materials

The Committee Chair will inform the Committee 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 Committee Chair is asked to put all the materials on the Committee website or send them per e-mail to the participants prior to the meeting informing the participants that it will be a paperless meeting or to copy the meeting materials and place them in meeting binders – at least one for each delegation. If there are meeting binders and other materials they should preferably be distributed to the delegates before the meeting or placed in the meeting room before the meeting begins.

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 and Transport Service

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

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.

7. Costs of Committee Meetings

All travelling expenses including accommodation and on-spot transport should generally be covered by the participants. The host covers all meeting costs.

Whether participants are provide 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 Committee members according to disposition III.1.3 of the Handbook for INTOSAI Committees. The host is only required to provide interpretation service in accordance with the Committee Chair if the Committee has agreed upon more than one committee language.