

TERMS OF REFERENCE BETWEEN THE IDI, PSC, CAS, PAS, FAAS AND ICS COOPERATION FOR 3i PROGRAMME PHASE I & II

Background

The IDI launched the 3i Programme of ISSAI Implementation Initiative in 2012. The PSC and its subcommittees are key partners in this programme. This partnership resulted in development of global public goods i.e. iCATs (ISSAI Compliance Assessment Tool) and ISSAI Implementation Handbooks, creation of pools of ISSAI facilitators in all INTOSAI regions, ISSAI based cooperative audits, 3i community portal and start-up support to SAIs in using the tools and guidance created through the programme. ISSAI experts from the subcommittees have been involved in each deliverable. PSC Chair has also co-signed certificates for ISSAI facilitators. The IDI, PSC and its subcommittees signed a Terms of Reference document during the PSC Steering Committee Meeting in Manama, Bahrain on 22 May 2014 to formalize this cooperation.

Since then there have been considerable developments in INTOSAI and the 3i Programme in IDI. INTOSAI has adopted revised level 4 ISSAIs, setup a Forum for INTOSAI Professional Pronouncements, approved a competency framework for INTOSAI auditor professionalization and agreed on a revised INTOSAI Framework of Professional Pronouncements. Within the 3i Programme in the IDI Phase I has been completed in almost all regions. 3i Programme Phase II has been launched in the English speaking regions. During Phase II IDI will continue to maintain and add to the 3i product portfolio, focus on quality assurance, conduct a pilot certification programme based on INTOSAI competency framework, provide SAI level ISSAI Implementation support for a few SAIs, continue to operate 3i Community of Practice and facilitate cooperative audits.

Purpose

These terms of reference build on the previous TOR, take into consideration recent developments and provide a high level framework for cooperation between the IDI and the PSC and its subcommittees for supporting ISSAI Implementation through the 3i Programme. They are a revised version of the TOR signed on 22 May 2014.

Areas of cooperation

The PSC and its subcommittees could work together with the IDI in providing ISSAI implementation support in the following areas. The details of actual cooperation will be agreed between the IDI and each subcommittee on a case-by-case basis. They could involve ISSAI experts from the PSC and its subcommittees in the following activities:

1. **Development and maintenance of 3i products** – As the IDI takes up the development of new products for the 3i portfolio or maintenance of existing guidance and tools, participation in the development of new products, updating of existing products, and review 3i products.
2. **Quality Assurance** –Participation in the 3i programme as quality assurance reviewers for cooperative audits facilitated by the IDI and resource persons for development and dissemination of IDI QA tools for financial, performance and compliance audit.
3. **Blended learning programmes** - Participation as mentors for design, development and delivery of blended learning programmes on ISSAIs.
4. **Application Guidance** – Provision of guidance to SAIs for practical application of ISSAIs and answer ISSAI related questions.
5. **Certification Pilot** - Participation in IDI's certification pilot as discussion partners, participation in syllabus setting, in design, development and delivery of training, and acting as independent examiners for evaluating competencies.
6. **3i community portal** – Participation in 3i Communities of practice. Depending on interest PSC and subcommittee members could also act as community managers.

PSC and its subcommittees will suggest experts and resource persons to the IDI based on their subject matter expertise, capacity development skills and background of working in the environment in which the programme is to be delivered. The IDI will send its request for expertise at its earliest to enable PSC and its subcommittees to respond. Provision of experts and resource persons will depend on their availability and willingness of SAIs to release the resource person.

In line with INTOSAI's strategic objective 1.5, which calls for "monitor[ing] the implementation and adoption of standards and feed any problems or issues back into the standard-setting process to ensure the standards are as useful and relevant as possible", IDI could:

- Support PSC in its efforts for identifying possible sources of information to achieve this strategic objective;
- provide the PSC with any feedback regarding problems or issues SAIs have reported, or those identified by experts, in the course of 3i activities

Communication

The IDI and PSC and its subcommittees will keep each other updated on a regular basis. The IDI will report at the PSC steering committee meeting and at the annual meetings of the subcommittees on the progress of the 3i programme and feedback from supporting implementation of ISSAIs. The IDI, PSC and its subcommittees will meet annually in conjunction with the PSC steering committee meeting.

Application of these terms of reference

These terms of reference will be reviewed by all the signatory bodies within three years of the date of signature.

Professional Standards Committee Chair:

Professional Standards Committee Vice-Chair:

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Compliance Audit Subcommittee:

R. K. Ghose

Performance Audit Subcommittee:

Financial Audit & Accounting Subcommittee:

Uma Rao

Internal Control Standards Subcommittee:

INTOSAI Development Initiative:

A.P. Shrivastava

Date: 7 June 2017, Brasilia, Brazil