TERMS OF REFERENCE

1. Background:

At the INTOSAI Governing Board (GB) meeting in Moscow, Russian Federation in 2018, the GB approved a motion to establish an interim task force that would develop Terms of Reference (TOR) and a proposed leadership arrangement for a new INTOSAI Working Group on the Impact of Science and Technology on Auditing (WGISTA) for submission to the GB at the 2019 INCOSAI.

The Working Group on the Impact of Science and Technology on Auditing (WGISTA) activities falls within the structure of INTOSAI's Goal 3, "Knowledge Sharing," which is defined as to "encourage SAI cooperation, collaboration and continuous improvement through knowledge development, knowledge sharing, and knowledge services, including 1) producing and revising INTOSAI products; 2) providing benchmarks and operating a community portal and; 3) conducting best practices studies and performing research on issues of mutual interest and concern.

2. Mission:

WGISTA's mission is to empower Supreme Audit Institutions (SAIs) by providing the knowledge and strategic insight needed to navigate the evolving auditing landscape shaped by rapid technological advancements.

3. Mandate:

WGISTA's mandate is to support Supreme Audit Institutions (SAIs) in using of science and technology (S&T) in audit and also in auditing governments' use of science and technology (S&T) by:

- Developing guidelines for auditing S&T applications.

- Developing and publishing guidelines for use by Supreme Audit Institutions (SAIs) to support their understanding and the impact of emerging technologies.

- Identify key issues regarding the development of responsibilities and procedures for auditing and evaluating the impact of science and technology on public sector institutions.

- Exchange knowledge with other institutions dealing with science and technology matters that intersect with auditing.

- Conducting research and producing reports on the impact of emerging technologies.

- Promoting best practices for applying technological advancements in audits.

- Equip SAIs with the knowledge required to audit emerging technologies effectively.

4. Membership:

- *Open and Inclusive Membership*: WGISTA fosters an environment of open, voluntary membership for Supreme Audit Institutions (SAIs) globally. Any SAI with expertise, interest, or a desire to enhance its capabilities in science, technology, and auditing is encouraged to join. WGISTA ensures a diverse and balanced representation from all INTOSAI regions, reflecting the multiplicity of audit systems and approaches worldwide.

- **Membership Application Process:**

a) SAIs interested in joining WGISTA should submit a formal written request to the WGISTA Chair, articulating their interest and commitment to WGISTA's objectives. The Chair will circulate to all members of the Working Group for their feedback , provided that the applicant will be included as an observer of the working group pending the formal announcement of their membership at the annual Meeting.

b) Membership Engagement: WGISTA emphasizes active engagement. Member SAIs are encouraged to continuously contribute to WGISTA's initiatives, participate in meetings, and share their unique perspectives on the evolving role of technology in public sector audits.

- **Termination of a member Status**: members who wish to terminate their participation should notify the WGISTA Chair in writing. The Chair will acknowledge the termination, and the change will be communicated to the members of WGISTA.

5. Observers:

5.1. Admission: *Observers may include external stakeholders such as international organizations, donor agencies, or academic institutions with expertise in science and technology, auditing, or public administration.*

5.2. Participation: *Observers are allowed to attend annual meetings and contribute to discussions. While they do not have voting rights, their inputs may be considered with the consent of the participating members.*

5.3. Termination of Observer Status: *Observers who wish to terminate their participation should notify the WGISTA Chair in writing. The Chair will acknowledge the termination, and the change will be communicated to the members of WGISTA.*

5.4. Involvement in Projects: *Observers may be invited to contribute to specific WGISTA projects or initiatives where their expertise can add value. In such cases, observers can offer technical assistance and collaborate with working group members on shared objectives.*

6. Responsibilities and Rights:

6.1. Chair Responsibilities

- **Leadership**: *The Chair is responsible for leading WGISTA and ensuring that the group's activities align with its mandate and INTOSAI's strategic goals. The Chair will coordinate all meetings, project activities, and communications with INTOSAI committees, ensuring timely reporting and follow-up on agreed actions.*

- **Work Plan Management**: *The Chair will develop and update the WGISTA work plan, urging members -SAIs to share their feedback, comments and ensuring that all activities and deliverables are completed within the specified timeframes.*

- **Managing Member Participation in Sub-Groups**: *The Chair shall manage invitations to WGISTA member-SAIs to form specialized sub-groups for relevant projects, arranging for the appointment of project leaders.*

- **Coordinating with Project Leaders:** *The Chair shall coordinate with project leaders on the development, reporting, and execution of WGISTA-related activities, ensuring alignment with the WGISTA Strategic Plan and providing guidance where necessary.*

- **External Representation**: *The Chair, or a designated representative, will represent WGISTA at INTOSAI Governing Board meetings, Knowledge Sharing Committee (KSC) meetings, and other relevant external events.*

- **Communication**: *The Chair will ensure effective communication between WGISTA members and external stakeholders. This includes sharing meeting outcomes, reports, and other relevant information through the INTOSAI community portal and other communication channels.*

- **Reporting**: *The Chair will submit annual reports to the KSC Steering Committee and triennial reports to the INTOSAI Congress, detailing WGISTA's activities, progress, and achievements.*

6.2 Rights of the Chair

The Chair of the WGISTA Working Group shall have the right, to manage the sessions and make decisions concerning the procedural aspects of the meeting, without prejudice to the rights of members to vote on substantive decisions.

6.3. Vice-Chair Responsibilities

- **Support to Chair**: *The Vice-Chair assists the Chair in carrying out all tasks and will act on their behalf when the Chair is unavailable.*

- **Project Oversight**: *The Vice-Chair may be tasked with overseeing specific projects or initiatives within WGISTA and will ensure that they align with the group's objectives.*

- **Substitute Representation**: *In the Chair's absence, the Vice-Chair will represent WGISTA at INTOSAI meetings, conferences, and other external engagements.*

- **Project proposals:** *Provide comments on any project proposals submitted by any member to the WGISTA for which the Chair has requested the Vice Chair's comments on.*

6.4. Member Responsibilities

- **Active Participation**: *All WGISTA members are expected to actively participate in meetings, discussions, and projects. Members will contribute to the development of guidelines, reports, and other deliverables.*

- *Feedback and Consultation*: Members are encouraged to provide feedback on draft documents, proposed activities, and WGISTA's strategic direction. Members will be consulted regularly.

- *Capacity Building*: Members will take part in knowledge-sharing activities and contribute to capacity-building initiatives within their SAIs and the broader INTOSAI community.

- *Collaboration*: Members will collaborate with other SAIs and external stakeholders to ensure a broad range of perspectives and expertise is considered in WGISTA's work.

- *Working Projects:* Members assigned to complete working projects shall adhere to the scheduled completion timelines. This is without prejudice to the Chair's right to take appropriate action in the event of project delays or failure.

6.5. Observer Responsibilities

- *Contributions to Discussions*: Observers are invited to attend WGISTA meetings. However, observers do not have voting rights.

6.6. Rights of Members

- *Voting Rights*: Full members of WGISTA have the right to vote on decisions during meetings. A majority vote (50%+1) or consensus will be required for key decisions, such as approving projects, documents, or changes to the Terms of Reference.

- *Access to Information*: Members have access to all WGISTA reports, guidelines, project documentation, and resources through INTOSAI's platforms. They can request additional information or clarification from the Chair or project leaders.

- *Capacity-Building Resources*: Members have the right to participate in all capacity-building initiatives, training sessions, and knowledge-sharing events organized by WGISTA.

7. WGISTA Annual Meeting:

- The Annual Meeting of the INTOSAI Working Group on the Impact of Science and Technology on Auditing (WGISTA) serves as a platform where

member Supreme Audit Institutions (SAIs) convene to discuss key technological developments, audit methodologies, and issues relevant to the Group's objectives. The meeting aims to foster collaboration, share knowledge, and arrive at decisions that will shape WGISTA's future direction.

- The Annual Meeting shall be presided over by the Chair. The Vice-Chair shall assist the Chair in carrying out the functions of the meeting.

- Decision-Making Process:

a) **Consensus and Voting**: Decisions during the Annual Meeting shall typically be made by consensus. However, in cases where consensus is not achievable, decisions may be voted upon by a two-thirds majority of the members present. Where necessary, and with the agreement of the Vice Chair, the Chair may adjust the threshold to a simple majority (50% + 1) based on the urgency or nature of the issue.

b) **Submission of Proposals**: To ensure sufficient preparation, any proposal for decision-making during the Annual Meeting must be submitted to the Chairman at least two months prior to the meeting. Proposals should include objectives, requirements, and supporting documentation. All relevant documents shall be shared with member SAIs no later than two weeks before the meeting to allow ample time for representatives to obtain their respective mandates for decision-making.

8. Hosting and Organization of Annual Meeting:

8.1. Annual Meeting Schedule:

WGISTA will hold an annual meeting where members gather to discuss progress, share knowledge, and plan upcoming activities. The timing of the annual meeting will be determined by the Chair and selected Host.

8.2. Hosting Responsibilities:

The responsibility for hosting the annual meeting will rotate among the member SAIs. The host SAI will be responsible for organizing the

meeting, including securing the venue, managing logistics, and coordinating with the Chair to ensure the meeting's objectives are met.

8.3. **Meeting Agenda**:
- *The Chair shall prepare agenda for the meeting in consultation with the host SAI.*
- *This agenda will include items related to new working group projects, best practices, and updates from the working group members.*
- *Members are invited to submit items for inclusion in the agenda at least two months prior to the meeting.*

8.4. **Logistical Support**:
- *The host SAI will provide logistical support for meeting attendees, including arranging meeting spaces, technical support, and ensuring that simultaneous interpretation and translation services are available if required.*
- *The costs related to hosting the meeting, such as venue, meals, and meeting materials, will be covered by the host SAI. Members are responsible for covering their own travel and accommodation costs.*

8.5 **Minutes of the meeting**:
- *The Chair will communicate the minutes of the annual meeting to all WGISTA members, also published on the WGISTA Portal.*

9. Reporting:

9.1. **Annual Reporting**:

The Chair will prepare an annual report on WGISTA's activities, achievements, and challenges for submission to the INTOSAI Knowledge Sharing Committee (KSC) Steering Committee. This report will outline the progress made towards the strategic objectives, updates on projects, and a summary of the annual meeting.

9.2. **Triennial Reporting to INTOSAI Congress**:

Every three years, the Chair of the Working Group will submit its three – years work plan based on the KSC operational plan.

9.3. Interim Updates:

The Chair will provide interim updates to the KSC Chair and Steering Committee as needed. These updates may include progress reports on specific projects, new initiatives, or requests for guidance on emerging issues.

9.4. Specific Reporting on Working Group Projects:

Project teams will be required to submit regular progress reports to the Chair. These reports will outline the activities undertaken, milestones achieved, challenges encountered, and any revisions to project timelines or objectives.

The Chair will compile these reports and circulate them to WGISTA members for feedback and discussion during annual meetings.

9.5. Distribution of Reports:

All reports and updates will be distributed to members via the INTOSAI Community Portal and other electronic platforms. Members are encouraged to provide feedback on the content of the reports and contribute to the discussion of findings and recommendations.

9.6. External Communication:

WGISTA will publish certain reports, guidelines, and best practices to external stakeholders where appropriate. These products will be shared through the INTOSAI website, conferences, and other relevant platforms to enhance the visibility and impact of WGISTA's work.

10. Funding:

1. All costs related to participation in meetings (e.g., travel and accommodation) are covered by the respective attending delegates.

2. WGISTA will explore external funding options for specialized research, ensuring compliance with INTOSAI's independence requirements.

11. Seminars and Webinars:

11.1. Purpose of Seminars and Webinars:

WGISTA will organize seminars and webinars to facilitate knowledge sharing on emerging technologies and their impact on public sector audits. These events will provide a platform for members and external stakeholders to discuss new developments, best practices, and case studies related to science and technology in auditing.

11.2. Frequency:
- WGISTA will aim to host at least two webinars annually, focusing on different thematic areas.
- Seminars may be organized in conjunction with the annual meetings or as standalone events when necessary, depending on interest and available resources.

11.3. Content and Themes:

Each seminar or webinar will focus on a specific technology or topic that is relevant to government auditors, topics will be selected based on the needs of WGISTA members and emerging global trends in science and technology.

11.4. Participation:

All WGISTA members and observers are encouraged to participate in seminars and webinars. Participation is also open to other INTOSAI working groups, external experts, and relevant stakeholders with expertise in auditing or emerging technologies.

Webinars will be accessible virtually to facilitate global participation, while seminars may be conducted in-person, hybrid, or online depending on logistical arrangements.

11.5. Capacity Building:

These events will serve as key tools for capacity building among WGISTA members. They will provide training opportunities on the application of new technologies in audits and offer practical examples of how these tools can enhance audit quality and efficiency.

11.6. Recording and Dissemination:

- *Webinars will be recorded, and all meeting materials will be made available to all WGISTA members via the INTOSAI Community Portal. This will ensure that members who are unable to attend live sessions can still benefit from the content.*
- *Summaries of seminars and webinars, including key takeaways and action points, will be shared with WGISTA members and INTOSAI via the WGISTA website and other communication channels.*

11.7. Feedback and Continuous Improvement:

Participants will be invited to provide feedback after each seminar or webinar to help improve future events. This feedback will be used to identify topics of interest and improve the quality of content.

12. Communication:

- *The e-mail is the preferred means of communication among WGISTA members. The WGISTA Website on the INTOSAI community portal is used for the distribution of documents and other relevant information.*

13. Working Group Language:

- *English is the working language of the Working Group on the impact of science and technology on auditing.*
- *The host SAI shall bear the costs of interpretation and translation services into the following languages:*
  - *the working group Chair language,*
  - *the host SAI language.*
- *SAI requesting interpretation and translation services into any other language, must be bear the costs and coordinated with the host SAI.*