



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

68th Meeting of the Governing Board of INTOSAI
68^e Réunion du Comité directeur de l'INTOSAI
68. Tagung des Präsidiums der INTOSAI
68^a Reunión del Comité Directivo de la INTOSAI
الاجتماع 68 للمجلس التنفيذي للإنتوساي



Appendix: Terms of Reference
INTOSAI Supervisory Committee on
Emerging Issues
Chairman of INTOSAI Governing Board

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Terms of Reference

INTOSAI Supervisory Committee on Emerging Issues

Introduction

The world we are living in changes rapidly. Changes, challenges and other emerging issues are frequently of an international dimension and can take place from one second to the other. Both the Task Force on Financial Foresight and the Task Force on Strategic Planning have drawn attention to the need to address emerging issues. As a leading international organization, INTOSAI should have a unique and effective body to meet these challenges. Against this background, the INTOSAI Supervisory Committee on Emerging Issues (SCEI), which is to report under the chairmanship of the INTOSAI Chair directly to the Governing Board, was established at the 63rd Meeting of the INTOSAI Governing Board in Chengdu, China in November 2012.

Scope of the work

The SCEI will provide recommendations on the important issues and emerging challenges faced by INTOSAI and individual SAIs by helping coordinate and support the sharing of knowledge in this regard.

The SCEI shall establish proper mechanisms across INTOSAI's structures to monitor emerging issues which could impact INTOSAI, and its members and shall duly inform the Governing Board and INTOSAI members of these issues, as appropriate. These issues might include, but are not limited to, financial crisis, major natural disasters such as earthquakes, tsunamis, infectious diseases, environmental issues and network security, among others.

The SCEI is responsible for leading INTOSAI's Enterprise Risk Management process. The committee reports to the Governing Board and provides insights and suggestions on emerging issues including enterprise risks.

As part of its enterprise risk management leadership efforts, the SCEI will monitor INTOSAI's crosscutting priorities to ensure that they are being consistently and thoroughly integrated into INTOSAI's various strategies and programs under its strategic goals.

Premises

- The work of the Committee will be in line with the INTOSAI Statutes, the Lima, Mexico and Beijing Declarations, the Strategic Plan of INTOSAI, the INTOSAI Committee Handbook and the “INTOSAI response mechanism for emerging issues”.
- The committee will act as a coordinating body to facilitate monitoring, communication and discussion of emerging issues.

Membership

The Supervisory Committee on Emerging Issues is Chaired by the Chair of the INTOSAI Governing Board and reports directly to Governing Board. The head of SAI responsible for the International Journal of Government Auditing will act as vice-Chair. The members are: the Secretary General, the First Vice Chair of the Governing Board, Chairs of Goal Committees, Secretary Generals of Regional Organizations, and the Chair of IDI.

Internal organization arrangement

1. The SCEI will be answerable directly to the Governing Board of INTOSAI and will report to top management of INTOSAI on emerging issues as necessary.
2. The Committee will decide on how the work will be taken forward. All members will be equally involved in and informed of all activities. It is expected that the work primarily will be done electronically, but with physical meetings as needed.
3. On general terms, to maximize speed and agility, the SCEI will favor meetings by teleconference and communicating electronically, instead of meeting in person
4. The Secretary General of each regional working groups and Goal chairs as well as IDI, the Journal and the INTOSAI Secretary General shall take the responsibility to scan and collect any potential emerging issues that will impact the outcomes of INTOSAI within their respective regions or Goal committees and submit the report to the SCEI in due time. For goal chairs, this includes monitoring the working groups and task forces under their respective goals for any emerging issues.
5. The SCEI will in due course develop an expert group, which will consist of SCEI members, providing independent assessment of issues raised;
6. The expert group, whose membership is formed on a rotational basis, will provide technical commentary and recommendations on proposed solutions.
7. The SCEI will submit the proposed solutions to the Governing Board for further actions.

Functions of the Chair

Duties of the SCEI Chair will include but not be limited to:

- Coordinate the schedule of SCEI communication and meetings (if necessary).
- Report to the Governing Board of INTOSAI on SCEI's work plan, activities and other emerging issues.
- Oversee the development of SCEI work plans and activities ensure the SCEI fulfills instructions given by the Governing Board.
- Act as the spokesperson for the SCEI.
- The Chair will be assisted by the Vice Chair.