

INTOSAI CAST - Centre for Advanced Studies

Terms of Reference

1. Context and Purpose

The INTOSAI Governing Board approved SAI Brazil's proposal to establish [The INTOSAI Centre for Advanced Studies \(CAST\)](#), a scientific initiative based on a think tank model, led by the INTOSAI Supervisory Committee on Emerging Issues (SCEI). The objective is to contribute to the strengthening of the global voice of INTOSAI by producing SAI based information and research about public auditing. According to the INTOSAI Strategic Plan 2023-2028, it is the function of the SCEI to provide insights and suggestions on emerging issues.

The CAST is a scientific initiative that aims to promote an environment for applied research in priority themes and technical and scientific production to support public auditing and management activities within the scope of INTOSAI, exchange researchers and auditors, create research collaboration and promote networks as well as partnerships with international organizations and teaching and research institutions.

The CAST is not intended to be a capacity building body; thus, it will not offer capacity building opportunities. It is rather a locus for research and academic dialogue, linking continuously SAIs and academia – a space that is not yet available in the INTOSAI.

The CAST will be housed within the SCEI, an INTOSAI existing body. The SCEI is the ideal body to accommodate this initiative due to its function and membership. It has the responsibility of providing 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 membership includes INTOSAI leadership and the regional organizations, positioning it as a natural hub for internal and external information to come together and support decision-making.

2. Terms

This Terms of Reference is effective from March 2024 and continues until the objectives of the plan defined below are achieved. This document may be revised every four years, in order to adapt to new priorities and needs.

3. Objectives

The INTOSAI Centre for Advanced Studies focus will be applied scientific research and debate of public audit. The studies will initially be on:

1. Global issues and cross-cutting themes,
2. Research based on SAIs' work (audit reports, coordinated audits),
3. Under-studied areas of public audit.

The main purpose of the CAST is to promote the generation of research knowledge at an advanced level in emerging issues and areas of interest to the SAIs, to support their oversight and audit activities.

4. Structure

In order to operationalize activities of the CAST, a Scientific Council and an Administrative Council will be instituted.

The scientific council will be comprised of the following members:

- the leader SAI (appointed by the SCEI),
- the INTOSAI General Secretariat,
- the chair of the PSC,
- the chair of the KSC,
- the chair of the CBC,
- the chair of IDI,
- an appointed SAI chair representing the regional organization that expresses interest in joining the scientific council.

The administrative council will have five members:

- the leader SAI (appointed by the SCEI),
- the INTOSAI Chair,
- the INTOSAI First Vice-chair,
- the chair of the PFAC.

The SCEI will appoint leaders for both councils for a three-year term, renewable, to maintain continuity of the operations.

5. Responsibilities

The Scientific Council will:

- Define priority research themes and problems based on input from SCEI and other partners, such as multilateral organizations, donors, development banks and United Nations agencies,
- Prepare and approve the operational plan of the CAST,
- Receive requests for commissioning occasional research,
- Define the conditions for the call for proposals,
- Choose projects to be funded and the supervisors,
- Oversee the research,
- Approve the final products for publication,
- Present to the SCEI the results of the research.

The Administrative Council will:

- Create and maintain the CAST website,
- Publicize the call for proposals,
- Receive project proposals and supervisor applications and submit them to the approval of the Scientific Council,
- Control de budget and operationalize the concession of financial funds to the research,
- Support the researchers and supervisors during the development of the project (for example, maintaining a digital library and facilitating access to SAIs for research data),
- Receive the outcomes of the projects and share them with the members of the Scientific Council.



6. Functioning

The CAST will carry three types of engagements. These are to be implemented by phases, allowing time to better refine the last two types of engagement as we build the conditions for their implementation and secure funding.

The first engagement will be the concession of scholarship for the conduction of short-term research projects. A call for short-term research projects of 3 to 6 months will be launched periodically. The selected projects will receive a monthly scholarship. The results will be presented for approval of the Scientific Council in the form of an article/discussion paper. A seminar will be organized to present the approved results of the project and the article will be publicly available.

Each project will be guided by a supervisor from the SAIs, with expertise in the theme, selected from a specific call. The first call for researches and supervisors will be launched in 2024.

Two other types of engagement are foreseen for implementation in the future. Those are: a Guest Program which is open to scholars and practitioners to provide the opportunity to come to a location for short- or medium-term research and, for more long-term support, the final phase can be the hiring of research fellows, which will the exclusively conduct research, as demanded by the scientific council.

7. Operating Procedures

Operational Plan

- The CAST will operate based on its approved Annual Work Plan which will be drafted and approved by the Scientific Council.

Call of proposals

- The CAST will open two periodic calls of project proposals for academic researchers and SAI supervisors, based on the thematic areas selected by the SCEI in consultation with the INTOSAI community and academia,
- The call of proposals would be launched by the SAI of the leader of the Administrative Council,
- Researchers all over the world would be able to submit the proposals,
- Supervisors of the SAIs specialists in the subjects will be selected to guide the projects, and will be remunerated,
- Proposals will be selected by the scientific council. Those that are approved will be converted into short term research projects (3 - 6 months), and receive funding for the research. They would also get access to relevant information and key actors from the SAIs after getting the concerned SAI approval and according to the existing national/supranational regulations. The funding for the project will be negotiated with possible donors.

Results

- The results will be submitted as papers to the scientific council for approval.
- After validation, the papers will be submitted to the SCEI, and disseminated to the SAIs planning areas, auditors and other target audiences, and uploaded in the website.



Digital Library

- The CAST will also create a digital library with scientific publications related to public audit.
- All the production of the CAST will be catalogued and made available in the digital library.
- The digital library will be part of the website.

8. Meetings

Meetings with the chair of the scientific council and the chair of the administrative council will be convened periodically, at least twice in a year. Preferably, the meetings will be held online.

9. Communication and Working Language

The working language of the Centre is English. Therefore, all communications are in English only.

10. Funding

All activities may be funded by SAls and donors, voluntarily.

The Administrative Council would be responsible for fund accounting.

11. Amendment, Modification or Variation

These Terms of Reference may be amended, varied or modified in writing after consultation and agreement by the chair of the scientific council and the chair of the administrative council, to be approved by the SCEI.