

RULES OF PROCEDURE

(to be approved by the Governing Board a year before the Congress)

XXIII INTOSAI CONGRESS 2019 Manege Central Exhibition Hall Moscow, the Russian Federation

September 23-27, 2019

SECTION 1 RULES OF PROCEDURE

Article 1 – Provisions of Rules of Procedure

These Rules of Procedure have been developed in accordance with Paragraph 4, Article 4 of the Statutes of the International Organization of Supreme Audit Institutions (INTOSAI) in order to learn the rules of organization and conduct of events under the preparation of INTOSAI Congress (hereinafter – the “Congress”).

INTOSAI is an autonomous, independent, professional non-political organization. It was founded in order to render mutual assistance, exchange of ideas, knowledge, and experience in the field of the state audit. At the international level, it is recognized as the global vote of national Supreme Audit Institutions (SAI) being members of this organization and facilitates continuous improvement of SAI’s work in various countries.

These Rules of Procedure set out the tasks of the Congress, the contribution of INTOSAI members to the Congress, information on the venue and the host country, official languages of the events, procedures for preparation to theme discussions, the principles of work of the Congress and its plenary and discussion sessions, and some organizational issues. The Rules of Procedure determine the roles of participants, establish procedures for voting and preparing the documents

for the events being conducted. Besides, the Rules of Procedure establish the procedure for determining the number of members of delegations, the fee for the exceeding the quota for national delegations and participating of accompanying persons in the Congress activities.

Article 2 – Scope of Application of the Rules of Procedure

All the Congress Participants must adhere to these Rules of Procedure.

Article 3 – Implementation of the Rules of Procedure

The Chair of the Congress is in charge of the implementation of these Rules of Procedure. All INTOSAI members are required to agree to and comply with the established rules. In case of any disagreements in the interpretation of these Rules, the Chair of the Congress shall settle the issue by voting among the INTOSAI members taking part in the Congress.

SECTION II

CONGRESS

CHAPTER 1

GENERAL PROVISIONS

Article 4 – Congress Tasks

Pursuant to Article 4, Subparagraph 5 of the INTOSAI Statutes, tasks of the Congress include assisting to the exchange of ideas, knowledge, and experience among SAIs in the field of the state audit and financial control, in provision of the conditions for discussion and approval of resolutions regarding the technical and professional issues the Congress participants are interested in, summing up the results and issuing the relevant recommendations, making decisions on the issues related to the international cooperation among SAIs.

Article 5 – Congress Participants

Congress participants shall be as follows:

a) All authorized INTOSAI members (national and supra-national supreme audit institutions) and their representatives, which are registered as delegates. Each authorized INTOSAI member has only one vote, irrespectively of the number of its representatives in the Congress.

b) Associate Members of INTOSAI (international, professional, and other organizations that share the goals of INTOSAI) and their representatives registered as delegates who may take part in the meetings and activities of the Congress with no voting right. Pursuant to Article 2, Paragraph 3 of the Statutes, the Associate Members have no right to vote.

c) Affiliate members of INTOSAI (SAIs located in foreign or dependent territories and having a certain degree of autonomy regarding their activities in the regional and international relationships). Pursuant to Article 2, Paragraph 5 of the Statutes, the Affiliate Members have no right to take part in voting but may take part in the INTOSAI events and programs.

Article 6 – Host Country of XXIII Congress

Pursuant to Article 4, Paragraph 1 of the INTOSAI Statutes, the Congress is conducted on the territory of the host country, which undertakes to preside the Congress.

XXIII Congress will be arranged by the Accounts Chamber of the Russian Federation and conducted in Manege Central Exhibition Hall in Moscow (the Russian Federation) during September 23-27, 2019. The host SAI shall ensure the holding of the Congress 2019 taking into account the level of development of information technologies.

Article 7 – Information about XXIII Congress and Contact Details

The host SAI shall place all necessary information about the agenda, program, and events of the Congress for public use by all INTOSAI members. Such information will be posted at <http://INCOSAI2019.ru>.

Official e-mail address of the Congress is INCOSAI2019@ach.gov.ru.

Article 8 – Obligations of the Host SAI

The host SAI shall be responsible for the following events:

- a) Arranging the Congress in cooperation with the General Secretary of INTOSAI.
- b) Posting all information about the coming Congress, the host SAI, and the country where the Congress will be conducted – on the specialized website for guidance of other INTOSAI members.
- c) Providing the Congress preliminary agenda to the Governing Board for approval.
- d) Coordinating the activities related to preparation and distribution of theme materials for the Congress pursuant to Section III, Chapter III of these Rules of Procedure.
- e) Arrangement of translation into five official languages – translation of Principal and Discussion papers, as well as any other documentation upon agreement with the General Secretariat. Chairs of these working bodies shall be responsible for the arrangement of translation into the official INTOSAI languages of documents and reports prepared by Committees, Working Groups, and Task Forces.
- f) Providing the interpretation services in the official INTOSAI languages in the course of plenary sessions of the Congress and theme discussions upon agreement with the General Secretariat.
- g) Providing the premises and audio equipment if requested by the Goal Chairs (before March 31, 2019) for the arrangement of meetings of Goal Committees

at the Congress venue on September 23, 2019.

The host country shall not provide meeting rooms after the end of the Congress.

h) Coordinating the tasks to be discussed at the Congress with Theme Chairs.

i) Providing the presiding persons at the Congress with technical, administrative, and logistics support.

j) Transport support of the Congress participants related only to the events arranged according to the Congress program.

k) Providing the conditions allowing all members of the Congress studying all necessary documents before plenary sessions start.

l) Arranging and conducting the Congress taking into account the level of development of information technologies.

m) Preparation, publication, and disclosure of the Congress Minutes pursuant to Section III, Chapter V of these Rules of Procedure.

Article 9 – Invitation to the Congress

The Accounts Chamber of the Russian Federation acting as the Congress host shall send to the SAIs-members of INTOSAI the invitations to the Congress four (4) months prior to the start thereof.

Invitations shall be sent by e-mail and contain the event program plan, information on filling out the online registration application, which will be available on the website of XXIII Congress by the time of sending invitations.

Following the end of online registration, two (2) months prior to the Congress start, based on the registration information received, the host SAI shall prepare official invitation letters (with visa support), which will include agenda, program, and other support documentation, which the participants will require during the Congress.

Article 10 – Contribution for Participation in the Congress

Within the framework of XXIII INCOSAI, the host SAI will, under certain conditions, charge a fee for exceeding the number of delegates of the Congress participant in the amount of 300 euros for each additional delegate and 330 euros for each accompanying person. However, a certain number of participants will be allowed to participate in the Congress free of charge in accordance with the following rules approved by the INTOSAI Governing Board:

a) Full INTOSAI members are entitled to have free registration for up to three delegates.

b) SAI members serving as chairs of committees, subcommittees, working groups and task forces are entitled to free registration for one additional delegate (4 delegates in total).

c) The Chairperson of the Governing Board and the Secretary General are entitled to free registration for up to five delegates each.

d) In addition to the previously mentioned rules, the host of the next INTOSAI Congress (in 2022) is entitled to free registration of two additional delegates.

e) The associate and affiliate INTOSAI members and observer organizations (such as United Nations representatives) are entitled to free registration for one delegate from their organization.

f) Additional delegates beyond the specified limits are to be charged registration fee in euros.

g) All accompanying persons are to be charged a proposed fee in euros.

h) Payments are to be made exclusively in euros in one of the following ways:

1) in advance - at least 10 calendar days before the opening of INTOSAI Congress (prior to 13 September, 2019), based on the letters sent by the Congress host (The Accounts Chamber of the Russian Federation) according registration forms of INTOSAI Congress participants received;

2) during the event – by a bank card at the registration desk. Should alternative methods of payment arise (cash payment – via POS-terminal or paying agent), participants will be notified in good time.

i) In case an overpayment or wrong payment (for a participation fee) is made, the Congress host (The Accounts Chamber of the Russian Federation) will refund them within 40 days after the closing of the Congress using the details provided by the participant of the Congress in the overpaid fee refund request. Banking transaction commission (charge) is to be refunded at the participant's expense.

Article 11 – Registration and Registration Data of the Congress Participants

For the purposes of timely registration and accounting of the necessary information about the Congress participants and accompanying persons, SAIs and other organizations invited by the host country shall take the online registration or submit filled-out registration forms not later than sixty (60) days prior to the opening of the Congress. The form shall be filled out in a due manner with specifying the contact details of delegates and accompanying persons who confirmed their participation. In each case, the full name of the Head of the delegation shall be set forth. The Congress authorized participants shall be only those organizations (members and Associate Members of INTOSAI) who provided necessary registration data.

CHAPTER II WORK PECULIARITIES

Article 12 – Presiding persons

The Chair shall act as the presiding person at the Congress. The Vice-Chair may act on behalf of him/her.

Article 13 – Chair

Pursuant to Article 4, Paragraph 1 of the INTOSAI Statutes, the Head of the host SAI shall act as the Congress Chair.

Article 14 – Obligations of the Chair

The Chair shall undertake the following obligations:

- a) Presiding the Congress;
- b) Providing to the Congress for approval of all previously sent documents;
- c) Submitting to the Congress for review of proposals prepared by the Governing Board;
- d) Ensuring the adherence to the program, agenda, and these Rules of Procedure;
- e) Ensuring the clear and effective holding of sessions during the Congress;
- f) Ensuring that the Congress is provided with all opinions and recommendations for the proposed subjects;
- g) Making decisions on procedural problem issues, which may occur in the course of the discussions at the Congress.
- h) Holding and regulating discussions, giving the word to speakers during plenary sessions of the Congress.
- i) Setting the pace of the discussion to settle the tasks brought in at the Congress in a due manner.

Article 15 – Vice-Chair

In the course of conduct of the first plenary session, one of the SAIs-members will be appointed the Vice-Chair by the decision of the Congress.

Article 16 – Obligations of the Vice-Chair

The Vice-Chair shall undertake the following obligations:

- a) Assisting the Chair in the assurance of the smooth conduct of the Congress events.
- b) Replacing the Chair in case of his/her absence.

Article 17 – Sessions

The Congress will be convened to hold plenary and discussion sessions. To simplify the analysis of what has been said and theme discussions, as well as in order to exchange the ideas and experience among the Congress participants, technical sessions may be held in subgroups by themes.

Article 18 – Work Languages

The following languages are accepted as the official Congress languages: English, Arabian, Spanish, German, and French; the Russian language has been accepted as an additional one.

**CHAPTER III
PLENARY SESSIONS****Article 19 – The First Plenary Session (Opening)**

The Chair opens the Congress and announces the agenda. Reports and other issues are reviewed based on the agenda approved by the host SAI and the General Secretary of INTOSAI.

Article 20 – The Second Plenary Session

Under this session, Principal and Discussion papers are submitted and discussed according to the agenda approved by the host SAI and the General Secretary of INTOSAI.

Article 21 – The Third Plenary Session (Closing)

In the course of this session, the Congress approves recommendations proposed in theme discussions and the final version of the Congress documentation. General urgent issues of the program that, based on the opinion of the host SAI and the General Secretary of INTOSAI, deserve attention, shall be discussed at this session.

Article 22 – Discussions

The Chair shall give the word to the authorized speakers of each participant in the sequence requested thereby. After the discussion and debates, the Chair shall bring the issue under discussion for voting.

Article 23 – Participation in Debates and Discussions

All the authorized speakers present at the Congress shall have the right to take part in the debates on each issue of the agenda. During their speeches and presentations, the speakers shall not deviate from the proposed discussion subject. If necessary, the Chair shall restrict the time assigned for speeches in order to adhere to the timeframe of the plenary session.

Article 24 – Voting

Voting shall be open. Delegation heads shall express their opinions at the Chair's request. Each Full SAI-member of INTOSAI shall have only one vote, irrespectively of the quantity of its delegation members. The voting right shall not be assigned.

Article 25 – Majority

Decisions of the INTOSAI Congress shall be made by simple majority of votes, except for resolutions related to the changes to the Statutes and the Strategic Plan 2017-2022 where the majority of two-thirds of the votes is

required.

SECTION III
CONGRESS THEMES
CHAPTER I
SELECTION OF THEMES

Article 26 – Approval by the Governing Board

The host SAI shall forward proposals on the Congress themes to the General Secretariat of INTOSAI. The General Secretariat shall carry out the poll of the INTOSAI members' opinions regarding the proposed themes and shall discuss the results with the host SAI. Themes of the coming Congress shall be discussed at the meeting of the Governing Board conducted one (1) year after the previous Congress.

Article 27 – Congress themes

Themes concern urgent issues in the field of audit and finance management. Under preparation of discussion materials and theme discussions, the work carried out by INTOSAI Committees shall be taken into account.

At the 70th meeting, in Graz in 2017, the Governing Board approved the following themes:

- Theme I: Informational technologies for the development of the public administration.
- Theme II: The role of the Supreme Audit Institutions in achieving the national priorities and goals.

CHAPTER II
THEME CHAIRS

Article 28 – Selection of Theme Chairs

Following consultations with the General Secretariat and discussions at the meetings of the Governing Board to be held the next year after the Congress, the host SAI proposes candidates to Theme Chairs. Functions of the Chair include execution and submission at the Congress of documents and accompanying materials regarding the themes selected thereby. The Theme Chairs also preside at plenary sessions during the Congress. In the absence of them, the corresponding Vice-Chairs perform control over the meetings.

Besides, in order to hold theme discussions and to account discussion results, if necessary, additional persons responsible for themes shall be appointed:

- Theme meetings moderators who carry out the function of the debates supervisor by the theme;
- Theme meetings speakers who report on the discussion theme during sessions;
- Reporters (accounting discussion results) who keep minutes of meetings and inform the Theme Chairs of the discussion results;
- Deputies who undertake functions of the moderator, speaker, and reporter in absence of them.

Article 29 – For the Purpose of Holding XXIII Congress, the SAIs of Following Countries Shall Report as Theme Chairs:

Theme I

Chair: SAI of the People’s Republic of China

Vice-Chair: SAI of Canada

Theme II

Chair: SAI of the Russian Federation

Vice-Chair: SAI of Italy

**Chapter III
THEMES REPORTS**

Article 30 – Preparation of the Theme Chairs for the Congress

Theme Chairs shall use the potential of INTOSAI via the bodies included therein in order to understand the current experience and the works already performed with respect to the approved themes. This understanding shall be achieved via business and informal communications with the Goal Chairs, presentations at the meetings of such committees, arrangement of seminars, roundtables, and other events with the international audit community, including IDI, engagement of the INTOSAI regional structures and interaction with expert scientific representatives outside INTOSAI.

Article 31 – Communications with INTOSAI Community Regarding Perspectives under the Selected Themes

Informing members of the INTOSAI Community will be performed mainly by sending out the informational letters (bulletins), publications on the INTOSAI website and in mass media.

Article 32 – INTOSAI Community Feedback

Feedback on two selected Themes from the INTOSAI community shall be obtained mainly via questionnaires to be forwarded to all members of the INTOSAI Community. The other means of getting the point of view of the community regarding the selected subjects shall be publications in regional mass media. And, finally, each participant will be able to express his/her opinion on two selected themes by sending a letter at an electronic or mailing address of INTOSAI or by posting comments in mass media.

Article 33 – Preparing and Processing the Discussion Papers

Each SAI selected as the Theme Chair shall prepare the discussion papers by his/her theme, in which the essence, comments, and points of view stated during the preliminary works of INTOSAI Expert Groups and with expert scientific representatives outside INTOSAI, must be taken into account. Discussion papers shall be the basis of the discussions held during the Congress.

The Chairs shall prepare reports not later than on May 15, 2019, and arrange their translations into the INTOSAI languages and post them on the INTOSAI website not later than on June 1, 2019.

Article 34 – Discussion of the Draft Discussion Papers within the INTOSAI Community

Before the end of June 2018, receipt of main reports drafts approved by expert groups members, and by the end of July, translation of documents in

INTOSAI work languages.

By October 25, 2018, distribution by the host SAI of discussion materials drafts to the INTOSAI members (Principal Paper).

By January 15, 2019, preparation of summed up versions of Discussion Papers drafts and forwarding of documents to Goal Committees and Secretariats of the regional organizations to obtain comments.

By March 15, 2019, obtaining comments from secretariats of the regional organizations and Goal Committees of comments under the Discussion Papers draft received.

By May 15, 2019, preparation of summed up final documents taking into account comments and proposals received from the INTOSAI members, of Goal Chairs and Secretariats of the regional organizations.

By June 1, 2019, the host SAI shall publish discussion materials on the INTOSAI official website and distribute them by e-mail to all INTOSAI members.

Article 35 – Receipt of the Congress Documentation

All documents to be discussed at the Congress shall be forwarded to the INTOSAI General Secretariat and The host SAI three (3) weeks prior to the start of the event to be posted on the Congress website to allow the guidance of the Congress participants. Here, the documents developed under the activity of Committees and to be accepted by the Congress (all ISSAI standards, INTOSAI handbooks, and official documents), pursuant to Paragraph V.5 of the INTOSAI Committees Guideline (2014), shall be translated by the committee into five INTOSAI work languages.

In addition, within the specified time period, reports for the Governing Board shall be submitted to the General Secretariat and the host SAI in one of five INTOSAI work languages.

Documents submitted after the specified time period shall not be accepted by the Governing Board for review and posted on the Congress website.

The Congress participants shall be able to study all materials received by arrangers on the website of XXIII Congress in Section “Congress Documents”.

Chapter IV THEMES SESSIONS

Article 36 – Roundtables and Discussions

The host SAI shall ensure a possibility to exchange experience and knowledge between the Congress participants regarding urgent audit issues in the course of roundtables and discussions.

Article 37 – Theme Sessions

Discussion of Congress themes shall be carried out successively in the following order: Theme 1, Theme 2.

Discussion of Theme 1: Sub-theme 1.1., Sub-theme 1.2. Discussion of Theme 2: Sub-theme 2.1., Sub-theme 2.2.

Discussion by themes under plenary sessions shall be carried out under the control by the Theme Chairs.

Article 38 – Reports and Recommendations on Themes

Following the conduct of the theme sessions, the Chair shall arrange the preparation of sessions minutes, including discussion results and main recommendations.

Article 39 – Approval of Recommendations by Themes

Final reports on the themes and recommendations shall be taken into account in the final theme documents and the Moscow Declaration, to be submitted for approval by the third plenary session (upon closing) of the Congress.

Chapter V CONGRESS MINUTES

Article 40 – Preparation and Execution of Minutes

Following the Congress, the host SAI shall compile sessions minutes, in which discussed issues, resolutions, agreements, recommendations, and further events are detailed. Based on this information, the host SAI shall then prepare Congress minutes.

Minutes shall be kept in one of the INTOSAI work languages, which then will be translated by the Congress host into all INTOSAI work languages.

Article 41 – Publication and Distribution of Minutes

After the minutes are translated into all five INTOSAI languages, the host SAI will publish the minutes on the XXIII INTOSAI website and send them to all the INTOSAI members via e-mail.