

## TAX INSPECTORS WITHOUT BORDERS

### Governing Board

### TERMS OF REFERENCE

#### 1.0 Background

**Tax Inspectors Without Borders (TIWB)** is a joint initiative of the Organisation for Economic Co-operation and Development (OECD) and United Nations Development Programme (UNDP), designed to support developing countries to build tax audit capacity. It complements the broader efforts of the international community to strengthen international cooperation on tax matters and will make a significant contribution to the domestic resource mobilisation efforts of developing countries.

In June 2013, on the basis of the findings of a feasibility study, the OECD agreed to develop the TIWB initiative, facilitating the deployment of experts on a pilot basis to provide practical tax audit assistance in response to requests from developing countries. In July 2015, OECD and UNDP joined forces to extend the global reach of TIWB and to scale-up operations. The partnership was launched at the third Financing for Development conference in Addis Ababa. The OECD's technical competence in tax matters and its network of tax experts will be complemented by UNDP's country-level presence around the world, its access to policy makers at the highest level, and its policy and programme expertise in public financial management.

#### 2.0 Goal/Objectives of TIWB

Under TIWB, tax auditors of developing countries' tax administrations will be trained on-the-job by tax audit experts, increasing their audit skills and capabilities resulting in more efficient and improved quality of tax audits, increased tax revenues and improved compliance by taxpayers.

#### Secretariat

An OECD based Secretariat which has been running with one official Martin Bergwerff since 2014 has now been strengthened with the appointment of two officials. James Karanja as Team leader of the Secretariat and Melanie Mathis, Administrative Assistant. Martin Bergwerff will be taking more of a Project manager role helping experts to get deployments underway in various countries.

#### Funding

dedicated Fund (TIWB Fund) in UNDP have been established. The TIWB Secretariat, supported by UNDP's network of country offices, are providing technical and other assistance to developing countries and supporting the experts in establishing TIWB expert deployments.

## 3.0 The Governing Board

A multi-stakeholder Governing Board, co-chaired by the OECD's Secretary General and UNDP's Administrator (or suitable delegate) will comprise up to 8 members including from governments of donor/supply and developing countries, civil society, academic institutions and/or business. The Board will aim to maintain a representative regional and gender balance. Members will serve for 3 years with the possibility of renewal.

The Governing Board will comprise individuals with expertise, experience and interest in international development, public finance and/or taxation. Members will not receive payment for their services, although international travel and per diems may be provided on a case by case basis for them to attend meetings of the Board.

### 3.1 Responsibilities

Key Responsibilities of the Governing Board:

- Promote the TIWB initiative to potential recipients, providers of tax audit experts, civil society, international and regional organisations and the international development community;
- Identify and encourage opportunities for greater South-South cooperation;
- Build political support for the TIWB initiative in both potential provider and recipient countries;
- Assist the TIWB fund raising activities by identifying and engaging with potential donors;
- Monitor the work plan and review the activities of the TIWB Secretariat and the TIWB Fund;
- Endorse the annual report
- Incorporate lessons and opportunities for enhancing the TIWB initiative identified through the Board's promotion and fundraising activities;
- Endorse progress and achievements of TIWB through annual reporting.

### 3.2 Meetings

One Governing Board meeting will be held annually, but additional meetings may be convened if and when required. All matters will be approved by consensus. The meeting(s) may be held by using electronic means if needed. Hosting of each Governing Board meeting will be made in consultation with the Chairs. The meeting minutes shall be drafted by the TIWB Secretariat.

### 3.3 Work Plan

The Chairs will present a TIWB workplan to the members for approval. The approved work plan will be reviewed annually; setting out the TIWB Secretariat's and Fund activities for the period. The operational responsibilities for the activities rest with the TIWB Secretariat.

TIWB programmes will be monitored, adjusted and evaluated to ensure lessons are learned for new deployments.