Agenda Item 2

REPORT OF THE KNOWLEDGE SHARING COMMITTEE (KSC)

5th KSC Main Committee Meeting
XXIV INCOSAI 2022
Rio de Janeiro, Brazil

IMPLEMENTATION OF SDP PROJECTS - COMPLETED PROJECTS

01 ISSAI –P 50
Jurisdictional activities of SAIs

02 GUID 5290
Key National Indicators

03 GUID 5100
IT Audits

04 GUID 5250
Public Debt

05 GUID 5330
Disaster Related Aid

06 GUID 5320
Privatization

07 GUID 5280
Public Procurement

Proposals for SDP 2023-2026

01 UPDATING AND MERGING OF THE EXISTING ENVIRONMENTAL GUIDS UNDER WGEA

GUID 5200, GUID 5201, GUID 5203

02 GUID ON ACQUISITION, DEVELOPMENT, AND IMPLEMENTATION OF IT SYSTEMS (WGITA)

03 REVISION OF INTOSAI-P 12 (WGVBS)

04 REVISION OF GUID 5202 – SUSTAINABLE DEVELOPMENT – THE ROLE OF SUPREME AUDIT INSTITUTIONS

Working Groups and their activities

Working Group on Values and Benefits of SAIs (WGVBS) – led by SAI Mexico

Projects undertaken in 2020-22	Status of projects	New projects to be undertaken in 2023-25
• Update of the document Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline. • Guideline on Implementation of Quality Control on the Audit Processes. • Guideline document towards implementation of the challenging principles of INTOSAI-P-12	All ongoing since 2017-19	Nil

Working Group on Fight Against Corruption and Money Laundering (WGFACML) – led by SAI Egypt

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
- Guideline of Standards for the Social Control of Public Funds - **Complete** - Guideline on Stolen Assets Recovery - **Complete** - Guideline on Audit of Corruption Prevention in Public ProcurementGuideline on Fighting Against Money Laundering - **Complete**	Guideline pertaining to the extent to which INTOSAI's member SAIs comply with the implementation of their international commitments to the United Nations Convention against Corruption "UNCAC", and the resolutions of Conferences of States Parties to the Convention

Working Group on Fight Against Corruption and Money Laundering (WGFACML) – led by SAI Egypt

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
- Guideline on Anti-corruption practices in Concession and Public -Private Partnership Projects - **Ongoing since 2017-19** - Guideline on Auditing Anti-corruption Risk Management - **Ongoing since 2020-22** - Guideline on Whistle Blowers - **Ongoing since 2020-22**	Exchange of experiences and best practices with the INTOSAI Global Expert Team (IGET) to discuss the possible cooperation activities

Working Group on SDGs and Key Sustainable Development Indicators (WGSDG KSDI) led by SAI Russia

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
- Guidance on the Audit of the Reliability of Macroeconomic Forecasts - **ongoing since 2017-19** - Guidance on ESG Audit - **ongoing since 2020-22**	Nil

Working Group on Public Procurement Audit (WGPPA) – led by SAI Russia

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
• Guidance on the Audit of Public Procurement (GUID 5280) - **Complete**	• Nil

Working Group on IT Audit (WGITA) led by SAI India

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
- Cyber Security and Data Protection Challenges - **Complete** - Audit of IT Management functions including IT Governance, Contract Management, and Sustainability - **Complete** - Global Curriculum on IT Audit - **Complete** - Review of previous work done - **Complete** - Performance Evaluation of IT Systems - **Ongoing since 2020-22**	- Guidance on use & review of Artificial Intelligence Solutions - Supplement to updated WGITA IDI Handbook on IT Audit : Development of detailed Audit Matrixes which were previously delinked from updated Handbook - Continue to conduct querterly webinars on IT audit topic - Continue to create and maintain IT audit database

Working Group on Public Debt (WGPD) led by SAI Philippines

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
- Research paper on 'Mapping of SAIs' mandates on the audit of public debt, institutional capacities, and the Regional Organization's support and resources - Guidelines on the Audit of Government Guarantees - Compendium of Practical Procedures in the Audit of Debt Authorization, Debt Contracting and Legal Framework on Public Debt - An Audit Reference on Fiscal Exposures - Compendium of Case Report: Recent Health and other crises, and its impact to Public Debt and Debt Management. **All Ongoing since 2020-22**	- Role of SAIs in Debt Sustainability - Compendium of Audit Objectives and Procedures in the Audit of Internal Control of PD General Guidance on the Definition, Structure, and Disclosure of PD - Public Debt – Bibliographies and Glossary

Working Group on Big Data (WGBD) led by SAI China

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
• Guidelines on Conducting Audit Activities with Data Analytics • Research Program on Auditing Technologies Innovation **All Complete**	• Application of Big Data in Budget Execution Audit • Application of Big Data in Social Security and Health Services • Artificial Intelligence in Audit Processes

Working Group on Impact of Science and Technology in Audit (WGISTA) - led by SAI UAE

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
• Conduct environmental scanning to identify key issues in science and technology that will affect governments and their auditors - **Complete**	• Assess best practices in developing and maintaining expertise within SAIs and applying science and technology (focusing on emerging technologies like Artificial Intelligence, Machine Learning, Blockchain, Advanced Data Analytics, Robotic Process Automation, 5G) in their auditing. • Create a list or database of experts or consultants that can be shared and used by INTOSAI members and Regional Organizations.

Working Group on Environmental Auditing (WGEA)– led by SAI Finland

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
- Auditing Plastic Waste: Research and Audit Benchmarks for Supreme Audit Institutions (SDG 12) - Auditing Climate Finance: Research and Audit Criteria for Supreme Audit Institution - Auditing sustainable transport: Guidance for Supreme Audit Institutions (SDG 11) - Auditing Sustainable Development Goals: Key Principles and Tools on Policy Coherence and Multi-stakeholder Engagement for Supreme Audit Institutions **All Complete**	- Thematic Hub on Climate and Biodiversity, with two projects: - Climate Scanner - Nexus Area: Climate and Biodiversity - Thematic Hub on Green Economy, with three projects: - Environmental Accounting - Green Fiscal Policy Tools - Sustainability Reporting

Working Group on audit in Extractive Industries (WGEI)– led by SAI Uganda

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
- Extractive Industries Auditor Toolkit - Framework of Government Auditing Standards for Oil Companies under Service Contracts **All Complete**	Nil (Workplan not finalized)

Working Group on Evaluation of Public Policies and Programs (WGEPPP)– led by SAI Switzerland

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
• Peer-to-peer capacity building cooperation with SAI Senegal and SAI Madagascar (IDI PAP-APP Program) on Evaluation of Public Policies • Workshops/ webinars on evaluation of housing policies, SDGs implementation, environmental policies, impact measure and mediatisation of recommendations after evaluation, COVID crisis impacts; citizens' inclusion in evaluation process; coordination between SAIS and other evaluation institutions at the national level; case studies (road safety policy and perinatal policy) **All Complete**	• Peer-to-peer capacity building cooperation on Evaluation of Public Policies • Workshops/ webinars on evaluation of housing policies, SDGs implementation, environmental policies, impact measure and mediatisation of recommendations after evaluation, citizens' inclusion in evaluation process; coordination between SAIS and other evaluation institutions at the national level;

Working Group on Financial Modernization and Regulatory Reform (WGFMRR)– led by SAI USA

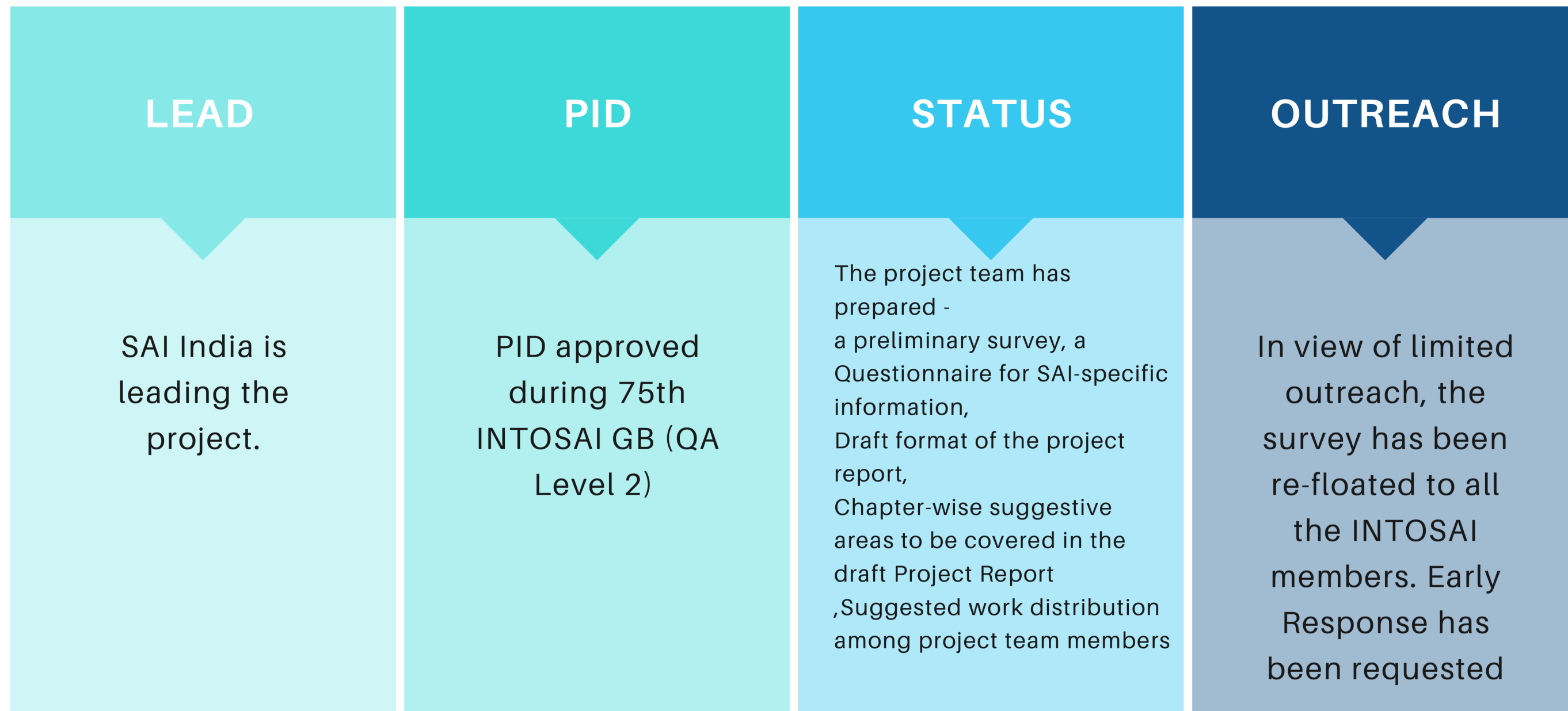| Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
• Developing annual reports summarizing international bodies' work on financial regulatory reform and modernization efforts as well as the SAIs' work on these topics. • Virtual meetings with multiple SAIs to discuss recent audits and methodologies and coordinated with WGEA for a meeting on the topic climate risks to financial stability. • Hosting external panel discussions on two key risks—COVID-19 financial stability challenges and cybersecurity—during virtual meetings . **All Complete**	• Continuing to develop opportunities to host knowledge-sharing events among Working Group members with expert panelists and presentations on methodologies and topics related to financial stability; • Exploring opportunities to partner with other key INTOSAI Working Groups to develop knowledge-sharing opportunities with broader applications;

Working Group on Financial Modernization and Regulatory Reform (WGFMRR)– led by SAI USA

Projects undertaken in 2020-22	New projects to be undertaken in 2023-25
• Member meetings during FY 2022 on Financing for Small and Medium Enterprises, COVID-19 impacts and risks to the banking sector and priorities for regulatory oversight in collaboration with SAI Qatar and SAI Italy respectively. **All Complete**	• Strengthening relationships between the Working Group and key international organizations within the global financial sector (such as the Basel Committee on Banking Supervision, the Financial Stability Board (FSB), the International Monetary Fund (IMF), and the World Bank); • Conducting outreach to other INTOSAI members in key markets and geographies and working with regional organizations to encourage new membership; and • Enhancing web-based communications to promote ongoing knowledge sharing.

Cross-cutting Research Project

Audit Communication and Reporting of Audit Results

LEAD	PID	STATUS	OUTREACH
SAI India is leading the project.	PID approved during 75th INTOSAI GB (QA Level 2)	The project team has prepared - a preliminary survey, a Questionnaire for SAI-specific information, Draft format of the project report, Chapter-wise suggestive areas to be covered in the draft Project Report ,Suggested work distribution among project team members	In view of limited outreach, the survey has been re-floated to all the INTOSAI members. Early Response has been requested

Crosscutting Activities
PSC, CBC, PFAC, FIPP

KSC and PSC are collaborating on the Component I Exercise of the SDP 2020-22

The goal chairs are collaborating on the preparation of

- The next INTOSAI Strategic Development Plan
- All the goal chairs are collaborating on the preparation of the INTOSAI Strategic Plan 2023-2028

Goal chairs are collaborating on selection of FIPP members

Crosscutting Activities PSC, CBC, PFAC, FIPP:

Component I Feedback by KSC

- GUIDs, including the subject matter GUIDs should be maintained within the IFPP for the following compelling reasons:

- **Inclusivity**: Many SAIs may require authoritative and detailed guidance not only on what to achieve but also on how to achieve them.

- **Authority**: due recognition by SAIs as well as other stakeholders, as the formal and authoritative announcements or declarations of the INTOSAI Community- draw on the collective professional expertise of INTOSAI's members and provide INTOSAI's official statements on audit-related matters.

- **Availability**: GUIDs developed under IFPP available in all INTOSAI languages in issai.org.

- **Relevance**: existing GUIDs will cease to be relevant over time with nothing to replace them.

- **Consistency and quality**

- Actively consider ways of inducing agility into the process itself rather than removing an important and useful set of documents entirely from the framework.

Knowledge Sharing Activities

Working Groups focused on online platforms for webinars, training programs, capacity enhancement etc.

Bring out newsletters, and auditors tool kits, and use social media to disseminate knowledge, information, and updates about various projects, webinars, etc.

Continue to engage with regional organizations, IDI, and international bodies such as World Bank.