1. **The International Organization of Supreme Audit Institutions**

The International Organization of Supreme Audit Institutions (INTOSAI) was founded in 1953 and its membership has grown from the original 34 countries to 194 full members, 5 associated members and one affiliated member. As the internationally recognized leader in public sector auditing, INTOSAI provides high quality auditing standards for the public sector; promotes good governance; and fosters SAI capacity development and continuous performance improvement.

The XVIIIth INTOSAI Congress held in Budapest in 2004 adopted the first Strategic Plan (2005-2010) with a vision to “Promote good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of their peoples”. The Strategic Plan (2011-2016) adopted by the XX INCOSAI in South Africa in 2010 defined seven core values i.e. Independence, Integrity, Professionalism, Credibility, Inclusiveness, Cooperation and Innovation as pillars for the mission and goals of INTOSAI. The Strategic Plan 2017-22, was built on the same foundation upon which INTOSAI’s first two strategic plans were built.

INTOSAI broadly organizes its work under four strategic goals, namely:

Goal 1: Professional Standards

Goal 2: Capacity Development

Goal 3: Knowledge Sharing and Knowledge Services

Goal 4: Maximize the Value of INTOSAI as an International Organization

1. **Knowledge Sharing and Knowledge Service (Goal-3)**

**2.1 Introduction**

The Goal 3 underscores the importance of knowledge sharing and, therefore, the XIX INCOSAI held in Mexico in November 2007 adopted a proposal to create a Knowledge Sharing Committee (KSC), so that Goal 3 would be consistent with the other three Goals in the Strategic Plan. The Comptroller & Auditor General of India was designated as the KSC Chair.

**2.2 Mandate**

The mandate of the Knowledge Sharing and Knowledge Services Committee is to encourage SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing and knowledge services, including producing/revising INTOSAI products, providing benchmarks, operating community portal, conducting best practice studies, and performing research on issues of mutual interest and concern

**3 Strategic Objectives of KSC:**

The Knowledge Sharing Committee (KSC) builds on the essential features of openness, sharing, and cooperation that have been INTOSAI’s hallmark through the years. The KSC is responsible for Knowledge Development, Knowledge Sharing and Knowledge Services. In addition to the ongoing and new activities undertaken by the KSC, this Goal also serves as the hub for INTOSAI’s efforts to share knowledge regarding SAIs’ efforts to support and evaluate the Sustainable Development Goals.

The INTOSAI Strategic Plan 2017-2022 includes the following strategic objectives to support Goal 3 efforts to promote greater professionalism and continuous improvement of SAIs:

* Develop international expertise in the various fields of public-sector auditing and provide content to INTOSAI’s framework of professional standards
* Enable wide exchange of knowledge and experience among INTOSAI members
* Facilitate continuous improvement of SAIs through knowledge sharing on the crosscutting lessons-learned from the results of peer review and SAI PMF

**4. Key Strategies to achieve Goal and Objectives**

**4.1. Revision and preparation of new INTOSAI products:**

* + 1. **Professional Pronouncements (IFPP Products):** In the SDP 2017-19 of IFPP, seven projects were coordinated by KSC. The Working Group on Public Debt and Working Group on IT Audit were involved in consolidation of the ISSAIs pertaining to their subject domains. The Working Group on Value and Benefits of SAIs through Forum for Jurisdictional SAIs and the Working Groups on Key National Indicators and Public Procurement Audit are working on new pronouncements. Apart from these, two project teams were constituted to work on consolidating the ISSAIs related to Privatisation and Disaster Related Aid, developed by now disbanded Working Groups, as GUIDs in the new Framework.

4.1.2. *The Goal chairs along with Forum for INTOSAI Professional Pronouncements (FIPP) are currently working on the 2020-22 Strategic Development Plan for INTOSAI Framework of Professional Pronouncements (SDP). The focus of this SDP, if approved by the INTOSAI GB, will be on reviewing the present IFPP framework, refining the concepts and defining a uniform structure and format of the pronouncements. The SDP will also concentrate on scoping the projects to be taken up in the next SDP. KSC alongwith other Goal Chairs will oversee the coordination for the implementation of this Plan and will count on the close cooperation and support of the Working Groups.*

4.1.3. **Non-IFPP Products**: Under the 2017-19 Work Plan, seven Working groups were involved in developing 27 non-IFPP products (**Annex-1**), which included guidelines, audit tool kits and training framework under this QA procedure. Most of these products are expected to be completed and QA certified by 2019 INCOSAI.

4.1.4. The paper on the “Quality Assurance of products developed outside the Due Process” developed jointly by the INTOSAI Goal Chairs and INTOSAI Development Initiative (IDI) was approved by 70th INTOSAI GB. Necessary procedure and templates for project proposals were also formulated. In order to safeguard INTOSAI brand, all new public goods published on or after 1st December 2017 have to conform to the principles elaborated in the QA paper and carry a quality assurance statement. The KSC and the Working Groups will therefore have to undertake review of all their past products and aligned them with the new QA principles by end of the Work Plan 2020-22. The products not having the QA certification by end of this Plan will stand automatically expired. To maintain a consolidated list of such products and disseminate the products widely in the INTOSAI Community Portal, the Working Groups will have to share the list of their products with KSC Secretariat. *For better monitoring, the Working Groups will share the list before INCOSAI 2019, which will be consolidated and annexed to this Work Plan.*

***Key Activities:***

1. Follow up on the Projects under SDP 2017-19 of IFPP.
2. Support initiatives proposed to be undertaken in the SDP 2020-22 of IFPP.
3. Review all existing products developed outside the erstwhile ISSAI framework and align them with QA principles.
4. Post all products in the INTOSAI Community Portal for wider dissemination.

**4.2. KSC Knowledge Sharing Platform:**

4.2.1. The INTOSAI Community Portal (ICP) has been revamped and is hosted at ([www.intosaicommunity.net](http://www.intosaicommunity.net) or [www.intosaiportal.org](http://www.intosaiportal.org) ). This Portal consolidates the website of KSC and the eleven working groups under KSC making it a single window for accessing information. Besides serving as a central repository of information, the Portal also contains features like Communities of Practice, video conference, Webinars, polls, surveys etc. In order to cater to the needs of the field practitioner of public auditing, an auditor centric approach has been adopted. The Portal will provide for support in all INTOSAI languages.

4.2.2. The vision of KSC is to make this Portal a forum for regular interaction and discussion. The Communities of Practice, a closed user group, will enable discussions and sharing of documents within the members of the group.

4.2.3. The KSC plans to promote extensive use of the Portal in line with the INTOSAI communication policy and strategy. All committees, subcommittees, working groups, task forces of INTOSAI will be encouraged to make use of the facilities in the INTOSAI Community Portal for their activities.

***Key Activities:***

1. Migrate and update webpages of the Working Groups in the Community Portal.
2. Active participation of the Working Groups in maintaining a robust Portal and using the various facilities like Communities of Practice, Video Conferencing, Webinar etc. for their activities.
3. Actively promote the Portal among the Working Groups members and within their SAIs.
   1. **Research projects**
      1. The KSC will continue to engage in internal (to INTOSAI) and external research projects in public audit. KSC also will endeavor for cooperation with the academic community on issues of mutual interest and concern. Under the Work Plan 2017-19, KSC for first time had undertaken crosscutting research Projects on Auditing Emergency Preparedness and Citizen Participation in Public Audit.
      2. For the Work Plan 2020-22, four topics were shortlisted for research, based on FIPP Scanning document, SCEI report and the 2017-19 Work Plan survey results. Members’ interest for participation in these projects was sought. 29 SAIs and IDI responded to the survey. Five SAIs did not offer any comments. The results are tabulated below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Sl. No.** | **Topics** | **Members** | **Lead** |
| 1 | SAI Independence | 12 | 1 (France) |
| 2 | Audit Communications and Reporting of Audit Results | 14 | 1 (Costa Rica) |
| 3 | Auditing Gender mainstreaming | 6 |  |
| 4 | Regulatory Gap-filling | 2 |  |

* + 1. Based on the above survey results and interest shown by SAIs, crosscutting research projects on “SAI Independence” and “Audit Communication and Reporting of Audit results” will be undertaken under this Work-plan. The projects shall follow the QA Level 2 procedure as defined in the joint paper for “QA for Products Developed Outside the Due Process”. Being cross-cutting research projects, all the Steering Committee members of KSC will actively participate in the research projects to ensure better credibility of the project outcomes.

***Key activities***:

1. Carry out crosscutting research projects on “SAI Independence” and Audit Communication and Reporting of Audit results”
2. Involve all members of the Steering Committee in the two projects.

**4.4 Engagement with Academic communities**

4.4.1. KSC and Working Groups will endeavor to invite both professionals of the SAIs and academics from major academic institutions, research institutions and professional associations worldwide to participate in their meetings or in Webinars in the INTOSAI Community Portal. The Working Groups will also explore the possibility of engaging professionals and partnering with academic/research institutions in their activities.

***Key activities:***

1. Actively engage professionals from major academic institutions, research institutions and professional associations in the Working Group activities.

**4.5 Stakeholder engagement**

4.5.1. The Terms of Reference of KSC recognize the Regions as partners. KSC will strengthen its engagement with various stakeholders like Professional Standards Committee (PSC), Capacity Building Committee (CBC), Policy, Finance and Administration Committee (PFAC), Supervisory Committee on Emerging Issues (SCEI), INTOSAI Development Initiative (IDI), and INTOSAI General Secretariat to avoid duplication of work and for greater synergy. It will establish working relationships with Regional Secretariats. KSC regularly participates in the INTOSAI Regions Coordination Platform meeting to strengthen cooperation and collaboration between KSC and the Regions. The Working Group chairs will actively engage and seek support of the Regions for the various activities undertaken by KSC and its Working Group in the Regional Organisations’ meetings of which they are members. A template for such interaction detailing the aspects of cooperation and the challenges and requirements of all the members of KSC will be shared by the KSC Secretariat with the members before the Regions’ meetings. The Regions will also be encouraged to participate in the KSC Steering Committee meetings as partners of KSC.

***Key activities:***

1. Increased cooperation and engagement with Regions in the activities of KSC and Working Group activities.
2. Working Group Chairs to represent KSC in Regional Organisations’ meetings to seek support and actively engage in KSC and Working Groups activities.
3. Strengthen engagement with PSC, CBC, PFAC, SCEI, IDI and INTOSAI General Secretariat.

**4.6. Facilitate continuous improvement**

4.6.1.Working with the CBC, IDI and other INTOSAI bodies, KSC will gather and disseminate crosscutting lessons learned from the individual results of peer reviews and of SAI PMF assessment. The INTOSAI Community Portal will be used for wider dissemination of information of these assessment tools. KSC will closely work with CBC, Peer Review Work Streams and IDI SAI PMF unit to achieve this purpose.

4.6.2. A comprehensive material on the knowledge collected about peer reviews is planned for publication in 2021 by the Peer Review Work stream. The Peer Review Work stream have conveyed their intention to engage with KSC in this activity.

***Key activities***:

1. Continue consultations with Peer Review Work stream and IDI SAI PMF unit and disseminate the lessons learnt in INTOSAI Community Portal.

**4.7. Cooperate with INTOSAI Journal and General Secretariat**

4.7.1.KSC will facilitate and encourage Committees, Working Groups and Task Forces to interact and improve linkages with each other on mutually relevant matters and with other Goals and stake holders e.g. IDI, IJGA, Regional Working Groups and SAIs. IJGA has been regularly participating in the KSC Steering Committee meetings. Link to the INTOSAI Journal has been provided in the INTOSAI Community Portal.

4.7.2. KSC and the Working Groups will leverage the efforts of the INTOSAI Journal to expand and disseminate its activities and knowledge across the INTOSAI, its partners and with other interested parties.

***Key activities:***

1. KSC Secretariat and Working Groups will continue to cooperate and leverage the efforts of the INTOSAI Journal of Government Auditing and the General Secretariat.

**4.8. Generation and dissemination of Knowledge and experience**

4.8.1. KSC while recognizing the established structure and achievements under INTOSAI existing programs and activities, will establish new and maintain existing Working Groups to find solutions to problems relevant to the INTOSAI community. KSC will coordinate the work of various Working Groups/ Task Forces towards achieving the objectives included in the Strategic Plan with a view to ensure that key initiatives continue to be in harmony with the INTOSAI Strategic Plan and Congress themes and recommendations.

4.8.2. KSC will also ensure that the activities of Working Groups/Task Forces continue to meet the knowledge needs of the SAI community in today’s rapidly changing audit environment. In addition to various efforts already made by the Working Groups, the Working Groups will concentrate on capacity building activities and explore creation of Global Training Facilities to impart training in their knowledge domain.

***Key Activities:***

1. Working Groups will strive to ensure that the activities are geared towards collecting, sharing and creating new knowledge in their field and disseminating the best practices among SAIs to upgrade accountability and governance in their respective countries.

**4.9. Crosscutting Priorities of INTOSAI**

4.9.1. INTOSAI has identified the following five crosscutting priorities for the coming years:

1. Advocating for and supporting the independence of SAIs
2. Contributing to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates
3. Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness
4. Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks
5. Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI

4.9.2. KSC will actively use the INTOSAI Community Portal to gather and disseminate information relating to SAI Independence and gathering information on new emerging areas in public auditing and associated risk. The Portal will also serve as a platform to share knowledge on INTOSAI efforts in supporting and contributing towards Sustainable Development Goals.

4.9.3. KSC is a member of the Expert Group under Supervisory Committee on Emerging Issues (SCEI), which has been created to analyse and classify emerging issues and provide technical commentary and recommend solutions. KSC will continue to collaborate to gather information on new and emerging areas.

4.9.4. The role of INTOSAI’s Goal Chairs is to lead INTOSAI’s efforts under the respective goals and thereby assist the Governing Board in implementing INTOSAI’s goals and objectives. Since 2014, the Chairs of INTOSAI’s Strategic Goals 1, 2 and 3 have been collaborating more closely and regularly in order to support one another to ensure effective coordination of interlinked activities and facilitate achievement of the goals and ambitions of the PSC, CBC and KSC in the interest of INTOSAI. KSC will continue to collaborate with other Goal chairs for better coordination of their collective efforts.

4.9.5. KSC has been collaborating with IDI in the capacity development program on auditing preparedness in implementation of SDGs. Under this programme, a Guidance on Auditing preparedness for implementation of SDGs was developed and a cooperative audit programme was launched in which 73 SAIs from all the Regions (except ARABOSAI) participated. This programme will be completed by XXIII INCOSAI with IDI bringing out a Compendium of Audit findings “Are Nations prepared for implementation of SDGs? - SAI insights and recommendations”. As next step, KSC will be collaborating with IDI on the programme on Audit of Implementation of SDGs. The Working Groups on Environmental Auditing and Key National Indicators have also been part of various SDG initiatives of INTOSAI.

***Key Activities:***

1. To use INTOSAI Community Portal to disseminate information relating to SAI Independence.
2. Continue to participate in SCEI activities and use the INTOSAI Community Portal to gather information on new emerging areas in public auditing and associated risk.
3. Continue the collaborative effort with other Goal Chairs.
4. Collaborate with IDI on Audit of Implementation of SDGs. The Working Groups will also continue to engage and contribute towards SDGs.
5. Create a Communities of Practice in the INTOSAI Community Portal to promote and facilitate exchange of knowledge on audit of SDGs.
6. **Performance Indicators for assessment of Strategic Objectives for KSC** 
   1. The INTOSAI Strategic Plan for 2017-22 requires the Goal Chairs to identify performance indicators for the strategic objectives relating to their Goals and the related annual targets to be achieved. Accordingly, the draft Performance Indicators for KSC was prepared in the Work Plan 2017-19, which was meant to be used as an internal tool for monitoring. The challenges in preparing the performance indicators was also highlighted in the Plan.
   2. The main challenge highlighted in the Work Plan 2017-19 was that many of the indicators identified were in the nature of output indicators (like Number of products developed, number of research papers published etc.). The Plan recognized the difficulty in using outcome or impact indicators as the outcome and impact in many cases would depend upon the extent to which the products/research papers are actually put to use by the SAIs. Surveys seemed to be the only viable option to measure SAIs satisfaction with KSC work but, given the survey fatigue in the INTOSAI community, it was proposed to conduct a triennial survey (first survey in 2019) to ascertain the satisfaction of SAIs.
   3. Presently the reporting to GB is being done through Reporting Dashboards devised jointly by the Goal Chairs. The Dashboard captures action items along with the progress indicators and key next items. These Dashboard reports also form the basis for the Performance Accountability Report of INTOSAI.
   4. Since the activities of KSC are mainly undertaken through its Working Groups, the Working Groups may individually carry out survey on the performance of their activities and send the results to KSC Secretariat for consolidation into Performance report of KSC and for prioritizing action items.
7. **Resources**
   1. In the XXII INCOSAI a decision was taken to allocate 25% of the INTOSAI Revenue to all the Goal Chairs to undertake various activities under their strategic priorities under the INTOSAI Strategic Plan 2017-22.
   2. A part of this allocation is being utilized for the INTOSAI Community Portal. The KSC Terms of Reference place the responsibility for further allocation of Goal Chair allocation on the Steering Committee of the KSC. It is proposed that the funds requirement for the Portal and for any other Crosscutting priorities will be kept aside and the remaining funds out of the Goal Chair allocation will be divided equally among all the Working Groups subject to the condition that the Working Groups will forward a detailed proposal indicating the following:
8. Description of the area for which funding is requested (Demonstrated need for projects and initiatives)
9. Link it with the approved Working Group Work Plan commitments
10. Link with approved KSC Work Plan commitments (Defining how it is linked with the KSC Work Plan)
11. Description of anticipated benefits and timeframe for their accrual
12. Description of feasibility and risks
13. Estimated cost of the proposal (€)
    1. If a WG is not able to utilize its share, the same will be carried forward to the next year. However, the KSC-SC may also consider allocation of unutilized share of one Working Group to another Working Group on merit.
    2. In kind contributions remain the essential element of KSC’s ability to undertake its strategies and achieve results. Therefore, the Working Groups are encouraged to expand such support from the SAI community during this Work-Plan as well.

**Annex-1**

**List of non-IFPP products developed by the Working Groups under KSC Work Plan 2017-19**

| **WG** | **Guidance Projects** | **Research Projects** |
| --- | --- | --- |
| WGITA | * Data analytics,(QA-2) * Capacity Development support for IT Audits (QA-3) |  |
| WGEA | * Climate Change: Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries (USA) (QA-3) * Auditing Agriculture and Food Production: Guidance for Supreme Audit Institutions (Cameroon) (QA-3) * Auditing Guidelines for SAIs on Land Use and Soil Quality Management for Combating Desertification (QA-3) * Auditing and Implementing the United Nations Sustainable Development Goals focusing on Environmental Auditing (Brazil, Canada, Indonesia) (QA-3) | * Improving the visibility of SAI’s Work: Communicating environmental audit results (ECA) (QA-3) * Environmental Health (focus on Air Pollution) (Philippines) (QA-3) * Greening Cities: Sustainable Urban Development (Czech Rep.) (QA-3) * Water Sanitation (Waste Water) (Morocco) (QA-3) * Potential Criteria for Auditing Climate Change Adaptation - Strengthening Resilience and Adaptive Capacity to Climate-related Hazards (QA-3) |
| WGVBS | * Update of the document Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline. (QA-2) * Enhancing SAIs’ Effectiveness through Cooperation with the Legislature, Judiciary, and Executive (QA-2) | * Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDGs-Related Programs (QA-2) * Identification of Public Sector Risks (QA-2) * Paper on the Implementation of Quality Control in the Audit Process (QA-2) |
| WGFACML | * Promote Controls on Public Fund * Stolen Assets Recovery * Audit of Corruption Prevention in Public Procurement * Fighting Against Money Laundering * Guideline on “Public–Private Partnership Projects” |  |
| WGKNI | * Guidance on the Audit of Reliability of Microeconomic Forecasts (QA-1) [***to be taken up after Congress***] |  |
| WGAEI | * The Role of Supreme Audit Institutions in the Good Governance of the Extractive Industry (QA-3) * Extractive Industry Auditors Toolkit (EI Toolkit) * Proposed framework of government auditing for oil companies under service contract * WGEI Training Framework |  |
| WGBD |  | * Auditing Technologies Innovation * Big Data Auditing Practice |

**Annex-II**

**List of Activities in the Work Plan 2020-22**

**1. Revision and preparation of new INTOSAI products**

1.1 Follow up on the Projects under SDP 2017-19 of IFPP.

1.2 Support initiatives proposed to be undertaken in the SDP 2020-22.

1.3 Review all existing products developed outside the erstwhile ISSAI framework and align them with QA principles.

1.4 Post all products in the INTOSAI Community Portal for wider dissemination.

2. **KSC Knowledge Sharing Platform**

2.1 Migrate and update webpages of the Working Groups in the Community Portal.

2.2 Active participation of the Working Groups in maintaining a robust Portal and using the various facilities like Communities of Practice, Video Conferencing, Webinar etc. in their activities.

2.3 Actively promote the Portal among the Working Groups members and within their SAIs.

1. **Research projects**

3.1 Carry out crosscutting research projects on “SAI Independence” and Audit Communication and Reporting of Audit results”

3.2 Involve all members of the Steering Committee in the two projects.

1. **Engagement with Academic communities**

4.1 Actively engage professionals from major academic institutions, research institutions and professional associations in the Working Group activities.

1. **Stakeholder engagement**

5.1 Increased cooperation and engagement with Regions in the activities of KSC and Working Group activities.

5.2 Working Group Chairs to represent KSC in Regional Organisations’ meetings to seek support and actively engage in KSC and Working Groups activities.

5.3 Strengthen engagement with PSC, CBC, PFAC, SCEI, IDI and INTOSAI General Secretariat

1. **Facilitate continuous improvement**
   1. Continue consultations with Peer Review Work stream and IDI SAI PMF unit and disseminate the lessons learnt in INTOSAI Community Portal.
2. **Cooperate with INTOSAI Journal and General Secretariat**

7.1 KSC Secretariat and Working Groups will continue to cooperate and leverage the efforts of the INTOSAI Journal of Government Auditing and the General Secretariat.

1. **Generation and dissemination of Knowledge and experience**

8.1 Working Groups will strive to ensure that the activities are geared towards collecting, sharing and creating new knowledge in their field and disseminating the best practices among SAIs to upgrade accountability and governance in their respective countries.

9. **Crosscutting Priorities of INTOSAI**

9.1 To use INTOSAI Community Portal to disseminate information relating to SAI Independence.

9.2 Continue to participate in SCEI activities and use the INTOSAI Community Portal to gather information on new emerging areas in public auditing and associated risk.

9.3 Continue the collaborative effort with other Goal Chairs.

9.4 Collaborate with IDI on Audit of Implementation of SDGs. The Working Groups will also continue to engage and contribute towards SDGs.

9.5 Create a Communities of Practice in the INTOSAI Community Portal to promote and facilitate exchange of knowledge on audit of SDGs