**Agenda Item No. 24**

**Draft report of the Knowledge Sharing Committee (Goal 3) for the 68th INTOSAI Governing Board meeting and the XXII INCOSAI to be held at Abu Dhabi, United Arab Emirates in December 2016**

Mr. Chairman, Mr. Secretary General, members of the Board, Distinguished Colleagues, Ladies and Gentlemen, I now present report on the INTOSAI Committee on Knowledge Sharing and Knowledge Services - Goal 3.

1. ***Background:***

The INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC), since its creation in November 2007, seeks to facilitate exchange of best practices on areas in which SAIs functions. We are entrusted with the important task of improving the professionalism of INTOSAI through improved knowledge sharing, learning, collaboration and innovation. We strive to improve the performance of member SAIs through sharing of lessons learnt. Our focus is on the management of diverse audit methodologies as a strategic asset and encouraging its sharing amongst SAIs. Since its creation, the KSC has been instrumental in dissemination of valuable organizational insights, avoiding duplication of effort and reducing the learning time in auditing new areas and adapting to changing environments.

1. ***Membership:***

There is no change in the constitution as well as the membership of the KSC since the last Governing Board meeting held in November 2015 at Abu Dhabi, United Arab Emirates. The main committee of the KSC includes all members from the nine Working Groups and one Task Force under Goal 3.

1. ***Meetings:***

The last Main Committee meeting of the KSC was held alongside the XXI INCOSAI in Beijing, China in October 2013. After XXI INCOSAI, the KSC Steering Committee has held three meetings i.e. 6th meeting at Cairo, Egypt on 14-15 October 2014, the 7th meeting at Washington DC on 15-16 October 2015 and the 8th meeting at Mexico City from 7-9 September 2016.

The meetings were attended by members in their capacity as Chairs of the Working Groups and Task Forces or their representatives. The meetings were also attended by representatives from the INTOSAI General Secretariat, Director of Strategic Planning, INTOSAI Development Initiative, INTOSAI Professional Standards Committee (Goal 1), INTOSAI Capacity Building Committee (Goal 2) and the Editor, Journal of Government Auditing in their capacity as observers. We had also invited Secretary Generals of all the seven INTOSAI Regions to attend the 8th KSC Steering Committee held at Mexico City (7-9 September 2016) to discuss KSC’s cooperation with INTOSAI Regions.

The Steering Committee collectively reviewed the progress achieved by the Working Groups and Task Forces of KSC in relation to programmes and activities undertaken by them in line with the updated INTOSAI Strategic Plan 2011-2016. The Working Group and Task Forces would also be presenting their reports separately to the Governing Board in this meeting.

1. **KSC’s Strategic Objectives and Goals:**

The INTOSAI Task Force on Strategic Planning, chaired by the U.S. Government Accountability Office, is preparing Strategic Plan of the INTOSAI for the 2017-2022. Accordingly, SAI-India as KSC Chair has shared strategic objectives and goals of KSC (Goal 3) for inclusion in the INTOSAI Strategic Plan (2017-2022). The strategic objectives and goals of KSC were also shared with PSC and CBC to address the common issues.

1. ***KSC Work Plan:***

The KSC Work Plan (2014-2016) approved at the XXI INCOSAI held in Beijing, China in October 2013 has come to an end. Accordingly, we have developed KSC Work Plan (2017-2019), which is aligned with the new INTOSAI Strategic Plan (2017-2022).

1. **Knowledge Development:**

Presently, Working Groups under KSC are developing six ISSAIs/INTOSAI GOV as detailed below:

* ISSAI 5300: Guidelines on Information Technology Audits (WGITA)
* ISSAI-5700: Guideline for the Audit of Corruption Prevention in Government Agencies (WGFACML)
* ISSAI-5450: Guidance on Auditing Public Debt Information System (WGPD)
* INTOSAI GOV-9160: Enhancing Good Governance for Public Assets: Guiding Principle for Implementation (WGFACML)
* INTOSAI GOV on Public Debt Management Office (WGPD)
* INTOSAI GOV on Evaluation (WGPE)

In addition, Working Groups of KSC has also developed following INTOSAI Documents:

* Guidance "Key National Indicators: Guidance for Supreme Audit Institutions" (WGKNI)
* Guideline on Effective Practices of Cooperation between SAIs, the Legislature, the Judiciary and the Executive (WGVBS)
* A single, global Performance Measurement Framework for assessing and monitoring SAIs’ performance (SAI Performance Measurement Framework – SAI PMF) (WGVBS)
* Practical guidelines on Procurement Audit (TFPCA)

The International Journal of Government Auditing is being published quarterly (January, April, July, October) in Arabic, English, French, German, and Spanish. As the official publication of the INTOSAI, the Journal promotes cooperation, collaboration, and continuous improvement among supreme audit institutions.

1. ***KSC website:***

 As you are aware, the website of Knowledge Sharing Committee is being maintained by SAI-India. The website is accessible at [www.intosaiksc.org](http://www.intosaiksc.org). Our aim is to develop the website as a central knowledge repository which would help the auditors working in individual SAIs to leverage the expertise of people across INTOSAI.

Further, the KSC in collaboration with the INTOSAI Development Initiative (IDI) has developed a Community Portal ([www.intosaicommunity.org](http://www.intosaicommunity.org/)) where features like Community of Practices, Blogs, Chats, Virtual Meeting and active Polls/survey, etc. have been made available. The technical infrastructure and support for this portal is being provided by IDI whereas operational support is provided by SAI-India. This portal has replaced the Online INTOSAI Collaboration Tool.

1. **Latest developments:**

8.1 The draft INTOSAI Strategic Plan for 2017-2022 recognizes KSC as the hub for Sustainable Development Goals and therefore, the KSC and the IDI are planning to cooperate in designing and delivering a comprehensive programme on Auditing implementation of SDGs. The programme will have following fourfold results framework:

* Community of Practice for Auditing implementation of SDGs;
* Guidance on Auditing preparedness for implementation of SDGs;
* Cooperative audits on auditing preparedness for implementation of SDGs; and
* Documentation of lessons learned and publication of a Compendium of Audit findings.

The Community of Practice on SDGs has been hosted at the IDI-KSC Community Portal. The other components of the programme are planned for 2016 to 2018. Presently, guidance for auditing implementation of SDGs is being developed.

8.2 One of the objectives of KSC is to perform research on issues of mutual interest and concern of member SAIs. The Working Groups and Task Forces under KSC are carrying out researches on topics related to their areas of work viz. environmental audit, public debt, IT Audit, etc. The output of such work by working groups is in the form of Standards/Guidelines and other products. However, there is no research on cross-cutting issues (like audit of Millennium Development Goals, auditing development from gender perspective, etc.).

Accordingly, a survey was conducted by the KSC in December 2015 to identify interest of INTOSAI member SAIs for carrying out research on topics of mutual interest and concern and selection of probable research projects. Responses from 30 INTOSAI members were received, of which 9 members were not in favour of carrying out research projects stating that Working Groups and Committee are already serving the purpose. The rest of the member SAIs had suggested 60 topics for research projects.

Out of total 60 projects, the most common topics for carrying out researches by the KSC during the next three years are: Big Data, Audit SDGs and Data Analytics. However, the INTOSAI Knowledge Sharing Committee in collaboration with the IDI has already undertaken a comprehensive capacity development programme on Auditing implementation of SDGs. Further, a project on ‘Data Analytics’ has been included in the Work Plan (2017-2019) of the INTOSAI Working Group on IT Audit. Therefore, the following five topics for carrying out research were shortlisted for ranking purposes:

1. Big Data;

2. Auditing emergency preparedness;

3. Gender mainstreaming audit;

4. Regulatory gap-filling; and

5. Citizen participation in public audit.

Based on ranking analysis, ‘Big Data’, ‘Auditing emergency preparedness’ and ‘Citizen participation in Public Audit’ have emerged as most popular topics. As a new working Group is planned to be formed on Big data, based on the proposal of SAIs of China and USA, ‘Auditing emergency preparedness’ and ‘Citizen participation in Public Audit’ have been selected for carrying out researches during next three years (2017-2019).

1. **Update on review of ISSAIs:**

The ISSAIs on Audit of Privatisation, Audit of International Institutions and Environmental Auditing had become due for their first review in 2013. Details of review work is given below:

**9.1 Review of ISSAIs on Audit of International Institutions:**

The group led by SAI-Norway for review of ISSAIs on Audit of International Institutions had proposed to replace existing ISSAI 5010 and 5000 with revised ISSAI 5000 and a new INTOSAI GOV 9300, respectively.

* 1. **Review of ISSAIs on Audit of Privatisation:**

SAI-Egypt, as Chair of the small group, requested responses from all member SAIs of erstwhile Working Group on Privatisation, Economic Regulation and Public-Private Partnerships to review ISSAIs on Audit of Privatisation for any potential updates. SAI-Egypt received proposals for updates from few member SAIs of the Working Group.

* 1. **Review of ISSAIs on Environmental Auditing:**

The ISSAIs on Environmental Auditing are being reviewed by the INTOSAI Working Group on Environmental Auditing led by SAI-Indonesia. The Chair, WGEA has constituted project teams under the leadership of SAIs of Indonesia and Brazil.

9.4. **Review of ISSAIs on Public Debt**

Chair of Working Group on Public Debt (SAI-Mexico) decided to withdraw ISSAI 5420 on “Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs”. Useful contents of ISSAI 5420 has been included in ISSAI 5430.

1. At the end, I would like to thank SAI of Russian Federation, our Goal Liaison and the Chairs of all Working Groups and Task Forces for their sincere efforts in achieving the objectives as per their Work Plans.

Thank you.