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

**1. Introduction**

The Goal 3 underscores the importance of knowledge sharing to continuous improvement 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 and the Accounts Chamber of the Russian Federation was elected to be the liaison for Goal 3.

**2. Mandate**

The mandate of the Knowledge Sharing and Knowledge Services Committee is to encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, producing Audit guidance material and performing research on issues of mutual interest and concern.

**3. Strategic Goals of KSC:**

3.1 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 will also serve as the hub for INTOSAI’s efforts to share knowledge regarding SAIs’ efforts to support and evaluate the Sustainable Development goals within the context of varied audit authority. Building on the continued work of the KSC while recognizing the established structure and achievements under INTOSAI’s existing programs and activities, the Strategic Plan 2017-2022 includes the following strategic objectives to support Goal 3 efforts to promote greater professionalism and continuous improvement of SAIs through:

 **3.3 Strategic Objectives for Goal 3**

* 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

**3.4 Key Strategies to achieve Goal and Objectives**

* **Preparation of new INTOSAI products:** The implementation plan for the Strategic Plan includes a work plan with annual targets for development of new standards, guidelines, and other ISSAI products during 2017-2022. This work will be done in collaboration with the PSC and the Common Forum. Specifically, KSC will work closely with other stakeholders to develop products for INTOSAI response to supporting and evaluating Sustainable Development Goals (SDGs) within the context of varied audit authority.
* **Revision of ISSAI products:** Similarly, a Work Plan with annual targets will be prepared to build in revision of existing standards for the period 2017-2022.  This work will be done in close collaboration with the PSC and Common Forum.
* **IDI-KSC Knowledge Sharing Platform:**

In close collaboration with IDI KSC 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. are made available.

* **Research projects:** The KSC will continue to lead the development of a scheme for encouraging internal (to INTOSAI) and external research projects in public audit. The KSC also will lead INTOSAI entity for cooperation with the academic community on issues of mutual interest and concern.
* **Stakeholder engagement:** KSC will strengthen its engagement with various stakeholders like IDI, PSC, CBC, FAC, Supervisory Committee on Emerging Issues and INTOSAI Secretariat to avoid duplication of work and for greater synergy. It will establish relations with regional secretariats and academic community to foster knowledge sharing.
* **Facilitate continuous improvement:** Working with the CBC, the KSC will gather and disseminate crosscutting lessons learned from the individual results of peer reviews and of SAI PMF assessment.

**4. Performance Indicators for assessment of Strategic Objectives for KSC (Goal 3) during 2017-2019**

The INTOSAI Strategic Plan for 2017-22 is under finalization and one of the important feature of the Strategic Plan is to enhance accountability for the implementation of the strategic plan. The Plan 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 has been prepared. Needless to mention the draft is likely to undergo changes based on discussions with the Working Groups and Task Forces of KSC and consultations with PSC, CBC, IDI, regions and other stakeholders.

Several challenges have been faced in preparing this draft document, the significant of which are listed below:

* Several strategies identified in the Strategic Plan to achieve the strategic objectives are new initiatives. As a result, baseline data is not available.
* Many of the indicators identified are in the nature of output indicators (like Number of products developed, number of research papers published etc.). Challenges are likely to be faced if outcome or impact indicators are to be used 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.

Survey result, though a soft indicator, seems to be the only viable option to measure SAIs satisfaction with KSC work and the usage of products and services offered by KSC. 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.

The performance indicator framework contained in the Appendix is meant to be used as an internal tool by KSC for monitoring. The actual reporting of KSC to the INTOSAI GB would be based on a more macro level reporting structure. This will be developed in consultation with the other Goal Chairs.

Appendix

**Performance Indicators for assessment of Strategic Objectives for KSC (Goal 3) during 2017-2019**

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| **Strategic Objective of KSC** | **Performance Indicators** | **Remarks** | **2017** | **2018** | **2019** |
| --- | --- | --- | --- | --- | --- |
| 3.1 Maintain expertise in the various fields of public-sector auditing and help to provide content to INTOSAI’s framework of professional standards for consideration by the Common Forum | 3.1.1 New INTOSAI products developed | Number of new INTOSAI products to be developed will be decided based on inputs from WGs/TFs of KSC and in consultation with PSC and FIPP | The number of project proposals, the number of exposure drafts and the number of endorsement versions to be finalized every year for new INTOSAI products to be developed will be the annual target. These details will again be prepared based on the inputs from the WGs and TFs of KSC |
| 3.1.2 ISSAI products revised | Number of INTOSAI products to be revised will be decided based on inputs from WGs/TFs of KSC and in consultation with PSC and FIPP | The number of project proposals, the number of exposure drafts and the number of endorsement versions to be finalized every year for the INTOSAI products to be revised will be the annual target. These details will again be prepared based on the inputs from the WGs and TFs of KSC |
|  | 3.1.3 Other than ISSAI products developed | Number of new products (other than INTOSAI products) to be developed will be decided based on inputs from WGs/TFs of KSC | The number of products to be prepared each year will be determined based on inputs from the WGs and TFs of KSC |
| 3.2 Enable wide exchange of knowledge and experience among INTOSAI members | 3.2.1 Utilisation of INTOSAI Community Portal covering:* Number of registered users
* Number of hits on the portal
* Duration of visit
* Number of downloads/ uploads
 | Baseline will be gathered for any three months in 2016 based on which targets for 2017-19 will be determined |  |  |  |
| 3.2.2 Utilisation of websites of WGs and TFs of KSC covering:* Number of hits on the website
* Duration of visit
* Number of downloads/ uploads
 | WGs and TFs will be asked to collect baseline for any three months in 2016 based on which targets for 2017-19 will be determined |  |  |  |
| 3.2.3 Finalisation of research reports on topics of mutual interest and concern of INTOSAI fraternity | A new initiative. Based on survey conducted by KSC, several SAIs have indicated topics for cross-cutting research projects. Two research projects are planned to be taken up initially from the topics so suggested. The research topics and the research team members are expected to be finalized before the year end. | Preparation of outline of two research projects | Preparation of two draft research project reports | Finalization of two research project reports |
| 3.2.4 Implementation of IDI-KSC programme on Auditing Preparedness for implementation of SDGs | Programme implemented by IDI in cooperation with KSC. Targets to be defined in consultation with IDI. |  |  |  |
| 3.2.5 Enhanced cooperation with INTOSAI Regions | A new initiative and hence no baselines. In the absence of baseline, it is difficult to fix yearly targets. Hence, on a conservative basis the target for 2017 has been fixed. Based on 2017 results, targets for 2018 and 2019 will be determined. | 3 instances of cooperation between KSC and regions | To be decided later | To be decided later |
| 3.2.6 Establishment of cooperation with academic institutions/ universities | This is a new initiative and hence no baseline is available. Action has already been initiated to identify academic/ research institutions | Compilation of database of academic/ research institutions for cooperation  | One instance of cooperation with academic/research institutions | To be determined based on experience of 2017-18 |
| 3.3 Working with CBC, facilitate continuous improvement of SAIs through knowledge sharing on the crosscutting lessons learned from the results of peer reviews and SAI PMF | 3.3.1 Disseminate compilation of crosscutting lessons learnt on Peer Reviews | Targets will be determined in consultation with CBC |  |  |  |
| 3.3.2 Disseminate compilation of crosscutting lessons learnt on SAI PMF | Targets will be determined in consultation with CBC |  |  |  |
|  |  |  |  |  |  |
| Cross-cutting Objective |  |  |  |  |  |
| 3.4 SAIs are satisfied with the work of KSC and make effective use of the products/ services offered by KSC | 3.4.1 Percent of SAIs satisfied with the work of KSC | A triennial survey would be conducted in 2019 to identify SAIs satisfaction. In the absence of baseline, difficult to fix target. Conservatively, target fixed at 60% | Not applicable | Not applicable | 60 |
| 3.4.2 Percent of KSC products/ services used by SAIs | A triennial survey would be conducted in 2019 to identify KSC products/ services used by SAIs. In the absence of baseline, difficult to fix target. | Not applicable | Not applicable |  |

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