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Terms of Reference for  
The Knowledge Sharing Committee (KSC)  
INTOSAI Strategic Plan Goal 3

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**DRAFT**  
**Terms of Reference for**  
**The Knowledge Sharing Committee (KSC)**  
**INTOSAI's Strategic Plan Goal 3**

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**I. Introduction**

The XVIII<sup>th</sup> INTOSAI Congress held in Budapest in 2004 adopted a strategic plan for the period 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 people*”.

The Strategic Plan includes the setting up of four strategic Goals:

**Strategic Goal 1: *Accountability and Professional Standards***

Promote strong, independent, and multidisciplinary SAIs by encouraging SAIs to lead by example, and contributing to the development and adoption of appropriate and effective professional standards.

**Strategic Goal 2: *Institutional Capacity Building***

Build the capabilities and professional capacities of SAIs through training, technical assistance, advisory and consultant services, peer reviews, strengthening partnerships with international organizations and other development activities.

**Strategic Goal 3: *Knowledge Sharing and Knowledge Services***

Encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, and performing research on issues of mutual interest and concern.

**Strategic Goal 4: *Model International Organization***

Organize and govern INTOSAI in ways which promote economical, efficient, and effective working practices, timely decision-making, and

effective governance practices while maintaining due regard for regional balance and the different models and approaches of member SAIs.

The Plan includes the creation of Committees for Goals 1, 2 and 4 but did not envision the need for a committee with an overarching responsibility for Goal 3. However, the XIX INTOSAI Congress held in Mexico City, Mexico in November 2007 adopted a proposal to create a Knowledge Sharing Committee (KSC), chaired by the SAI of India, so that Goal 3 would be consistent with the other three Goals in the Strategic Plan.

## **II. Membership**

The KSC is based on an open membership that constitutes a pool of resources to carry out existing and future tasks undertaken by the Working Group and Task Forces.

All members of the Working Groups and Task Forces are automatically members of the KSC. The list of members is as per Appendix-1.

The Chair of the KSC will inform the Chair of INTOSAI Governing Board, the Secretary General of INTOSAI and the Goal Liaison on any changes of members of the KSC and Working Groups/Task Forces.

Concerning membership of one of the Working Groups/Task Forces and /or KSC please contact the Chair of the Committee at [cag@cag.gov.in](mailto:cag@cag.gov.in); [pdir@cag.gov.in](mailto:pdir@cag.gov.in); [ir@cag.gov.in](mailto:ir@cag.gov.in)

## **III. Terms of Reference**

### **1. Mandate**

According to the Strategic Plan of INTOSAI the purpose of the Knowledge Sharing/ Knowledge Services (Goal 3) is to 'Encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing,

including providing benchmarks, conducting best practice studies and performing research on issues of mutual interest and concern’.

Communication, cooperation, and collaboration have been hallmarks of INTOSAI since its inception in 1953. Over the years, these concepts have given life to INTOSAI’s motto, “Mutual Experience Benefits All,” and INTOSAI supports these concepts in several ways. Specialized committees and working groups have been established to research, develop, and publish methodologies, guidelines, and best practices for SAIs in various disciplines, such as information technology, public debt, environment, privatization, and program evaluation. In addition, specialized task forces have been created to address such issues as audit of international organizations and money laundering. INTOSAI also disseminates publications, including the International Journal of Government Auditing and INTOSAI circulars, and maintains the INTOSAI Web site and other electronic means of sharing information, such as the central IDI training specialists’ forum. Informal networks of SAIs also meet to discuss mutual concerns and exchange views and experiences.

INTOSAI’s seven regional working groups are essential components of the organization, offering their members many services and publications designed to share knowledge and facilitate collaboration within each region. This plan recognizes the importance of these groups’ organizational autonomy within INTOSAI, as well as the enduring benefits they bring to their members. The plan proposes to expand the benefits of the regional working groups by facilitating the additional sharing of the key work, successes, and lessons learned for individual regions with all other regional working groups. In this way, information would be shared horizontally or globally. For example, some regions have developed their own strategic plans, and such plans would be shared with other regions.

## **1.1 *Proposed Strategies***

In the light of this mandate one of the main tasks of the KSC is to enhance communication and knowledge sharing among its members and other

partners through knowledge management (sharing, creating, and applying knowledge or a systematic way of getting the right information to the right people at the right time). This will be done in close cooperation with the other INTOSAI Strategic Goals in order to harmonize and facilitate the fulfillment of INTOSAI's strategic needs and tasks. The strategies proposed in the INTOSAI Strategic Plan 2005-2010 for Goal 3 are:

- (i) Establish new and maintain existing working groups.  
Working groups are communities of practitioners that share knowledge on common issues to find joint solutions. Such groups play important roles in successful knowledge sharing, and exist within INTOSAI as specialized working groups. Less formal groups are also components. These communities of practitioners could also assist in monitoring and reporting on the implementation of recommendations adopted by INTOSAI congresses. Specific examples of groups that INTOSAI should promote include:
  - a. Existing committees, working groups, and task forces related to a specialized discipline or function.
  - b. Groups formed to follow up on recommendations stemming from Congress themes for a specified period of time.
  - c. The international relations/liaison offices within SAIs are a logical group which, if they came together in a global liaison network, would significantly facilitate communication and coordination of collaborative initiatives.
- (ii) Facilitate best practices studies, consistent with diversity and sovereignty considerations.

It can sometimes be difficult for SAIs to make an effective case on the need for additional resources because they lack comparable organizations within government against which to compare their efficiency. Establishing a process whereby certain elements of an SAI's work could be compared to that of other SAIs could be a beneficial and useful way to identify potential areas for development and improvement. The following activities would facilitate a

process for these studies by INTOSAI members for those SAIs wishing to participate:

- a. Identify areas of work performed at an SAI where best practices studies would be beneficial.
  - b. Establish a set of best practice principles.
  - c. Sponsor a range of comparative studies of key elements of SAIs' activities.
- (iii) Develop a global communication policy and strategy:
- a. Inventory and assess the various communications mechanisms currently used within the INTOSAI community.
  - b. Develop a coherent and comprehensive communications policy for INTOSAI that builds on existing activities and capitalizes on new technologies, and that addresses communication requirements and approaches both internally (i.e., among SAIs) and externally (i.e., with other accountability partners, especially those cited in Goals 1 and 2). Special attention should be focused on identifying ways that the International Journal of Government Auditing could be used to support this strategic goal.
- (iv) Promote partnerships with academic/research institutions, consistent with INTOSAI's independence requirements.

INTOSAI should make efforts to introduce and support an interest in, and related programs in the academic community on, topics such as public sector auditing, accounting, and accountability. INTOSAI could:

- a. Create a research competition and invite both professionals of the SAIs and academics from major academic institutions worldwide to participate.
- b. Promote undergraduate and graduate programs in public sector auditing and at colleges and universities with an international orientation to prepare the multidisciplinary professionals required by the system. Explore the development of exchange programs between universities and SAIs.

## 1.2 Expected Benefits:

- Represents an evolving approach to knowledge sharing that builds on current structures and allows for the development of communities of practice in those areas which are supported by the diverse membership.
- Facilitates better communication both inside and outside INTOSAI in areas of interest to the membership.
- Generates useful best practice information on areas in which SAIs work for those members who wish to take part in such activities.
- Fosters informal and professional-to-professional networking.

## 2. KSC Tasks

### 2.1 Strategic Goals and Work Plan for the KSC

Members of the KSC have agreed that the tasks of the KSC will be fulfilled by means of the following strategic goals.

#### Strategic Goals for the KSC

#	KSC Tasks	Strategic Goal 2010	Strategic Goals beyond 2010
1	Coordinating the work of various Working Groups/ Task Forces towards achieving the objectives included in the strategic plan.	Ensuring that key initiatives continue to be in harmony with the INTOSAI Strategic Plan/Congress Themes/ Recommendations, and avoiding overlap in the activities of Working Groups/Task Forces.	Developing a frame work to assist Working Groups/Task Forces in evaluating/ assessing their scope/activities and their alignment to the Strategic Plan.
2	Ensuring that the activities of Working Groups/Task Forces continue to meet the knowledge needs of the SAI community.	Requesting all Working Groups/Task Forces under Goal 3 to carry out a survey of their scope/activities to determine that these remain valid and are making progress as per the required objectives.	Initiating and establishing a global feedback mechanism for Goal 3.



#	KSC Tasks	Strategic Goal 2010	Strategic Goals beyond 2010
3	Facilitating and encouraging Working Groups/Task Forces under Goal 3 to interact with each other.	Developing a website for Goal 3 linked to all Working Groups/Task Forces and their products.  Uploading approved outputs of different Working Groups/Task Forces on website of Goal 3.	Creating other opportunities for Working Groups/Task Forces to interact on matters mutually relevant to them.  Exploring the possibility of different Working Groups/Task Forces developing joint products of relevance to the SAI community.  Strengthening communication between Working Groups/Task Forces & SAIs to capture and disseminate the impact/benefits of Knowledge Sharing activities.
4	Improving linkages with other Goals and stake holders e.g. IDI, IJGA, Regional Working Groups and SAIs.	Providing links to websites such as other Goals, Regional Working Groups, IDI and IJGA through Goal 3 website.	Identifying ways to support goal objectives through stakeholders such as IJGA and IDI. Facilitating an up-dated list of contact details for all SAIs.
5	Promoting the extensive use of the Collaboration Tool in line with the Communication Policy & Strategy.	Encouraging all Working Groups to take up projects using the Collaboration Tool.	Moving towards creating a global network of designated persons.
6	Promoting partnerships with academic/research institutions.	-----	Formulating broad guidelines to structure such partnerships.

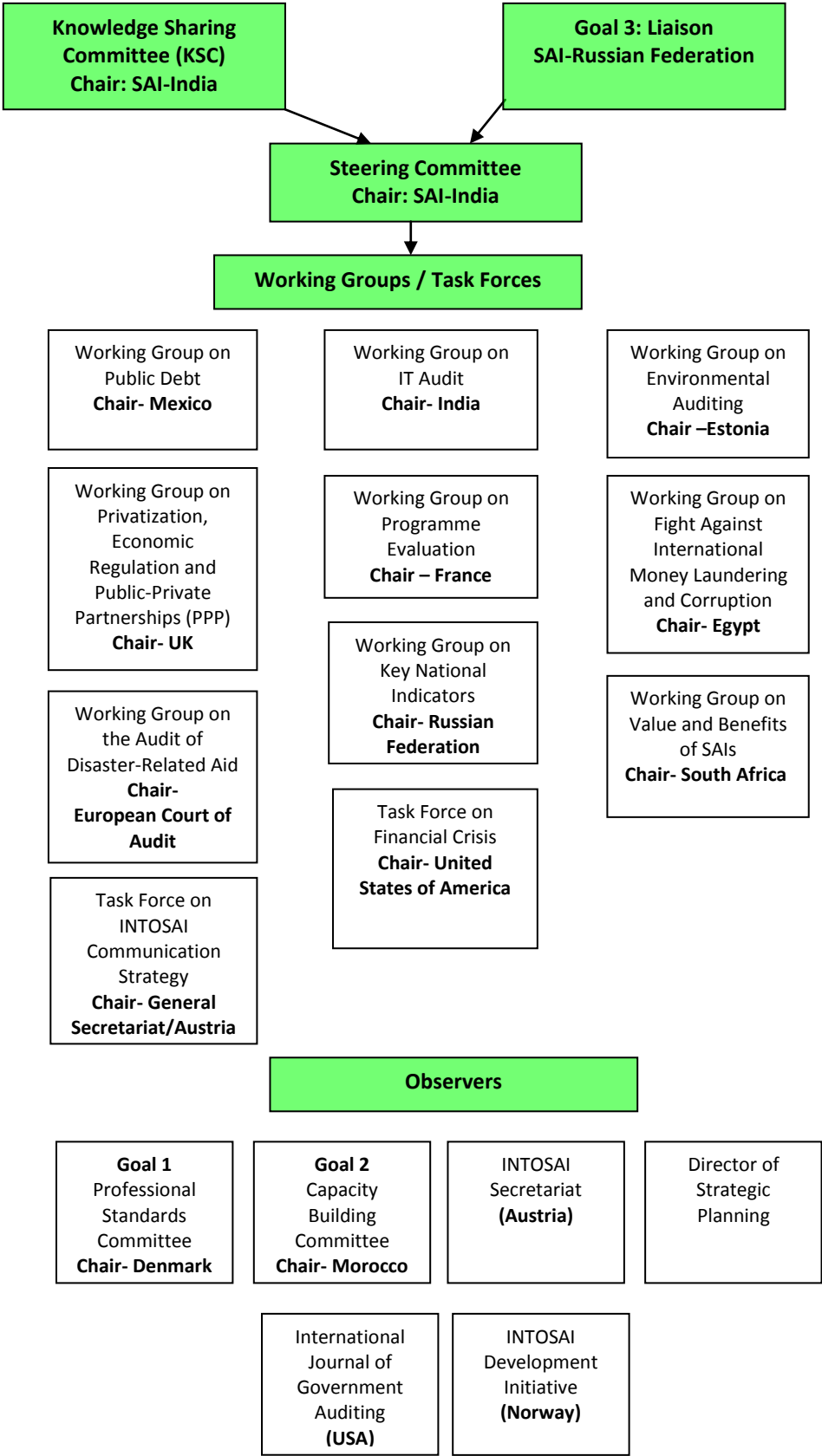
### 3. Roles and Responsibilities

#### 3.1 Structure of the Knowledge Sharing Committee

The structure of Knowledge Sharing Committee is composed of the following entities:

The KSC Main Committee, the Steering Committee, nine Working Groups, two Task Forces, and Observers. This structure is illustrated in the figure below:

# Structure of the Knowledge Sharing Committee



The KSC is based on open membership that constitutes a pool of resources to carry out existing and future tasks either in present Working Groups/Task Forces or in future Working Groups/Task Forces as needed and appropriate. Taking into consideration the size of the KSC, the Main Committee will only have one meeting every 3rd year in conjunction with INCOSAI. Between the meetings, members of the KSC will stay in contact and be informed using e-mail, bulletin boards, KSC web-site and ICT.

Members of KSC Working Groups/Task Forces will automatically be members of the KSC (see appendix 1 for a list of the current Working Groups/Task Forces membership). The KSC currently contains the following Working Groups/Task Forces (Chair of Working Groups/Task Forces indicated in brackets):

- Working Group on Public Debt (Mexico)
- Working Group on IT Audit(India)
- Working Group on Environmental Auditing (Estonia)
- Working Group on Privatization, Economic Regulation and Public-Private Partnerships (PPP) (United Kingdom)
- Working Group on Programme Evaluation (France)
- Working Group on the Fight Against International Money Laundering and Corruption (Egypt)
- Working Group on the Audit of Disaster-Related Aid (European Court of Audit)
- Working Group on Key National Indicators (Russian Federation)
- Working Group on Value and Benefits of SAIs (South Africa)
- Task Force on INTOSAI Communication Strategy (General Secretariat/Austria)
- Task Force on Financial Crisis (United States of America)

### **3.2 Structure of Steering Committee**

The Steering Committee takes on the role of coordination and evaluates whether the Knowledge Sharing Committee tasks are consistent with INTOSAI's objectives. One meeting is expected every year.

Important activities of the Working Groups/Task Forces will be presented to the Steering Committee with a view to coordination towards achieving the Goal objectives.

The KSC Steering Committee consists of: Chair of KSC, Chairs of Working Groups and Task Forces under Goal 3, Goal Liaison of Goal 3. The INTOSAI General Secretariat, Director of Strategic Planning and representatives from IDI, IJGA, Chair of Goal 1 and Chair of Goal 2 participate as observers.

### **3.3 Responsibilities of Committee Chair**

- The KSC Chair will consult, as appropriate, with the Chairman of the Governing Board, the Secretary General, the Director of Strategic Planning and the Goal Liaison in order to ensure that the projects and activities of the KSC are in accordance with the Strategic Goal.
- The KSC Chair will coordinate the activities of the KSC, Working Groups and Task Forces (Goal 3) and develop a KSC work plan in cooperation with Secretary General of INTOSAI, Goal Liaison and Chairs of Working Groups/Task Forces.
- The KSC Chair will facilitate information exchange internally and externally using modern information technology. A comprehensive KSC website (*hosted by SAI-India*) will be developed under the umbrella of the INTOSAI website in accordance with the INTOSAI Communications Policy and in close cooperation with the Chairman of the INTOSAI Governing Board, the Secretary General of INTOSAI, the Goal Liaison (Goal 3), Professional Standards Committee Chair (Goal 1) and the Capacity Building Committee Chair (Goal 2).
- The KSC Chair will make an annual report to the INTOSAI Governing Board on the activities of the KSC. Alternatively, the Chair could ask the Committee's Goal Liaison to present the Committee's report to the Governing Board.

In all other respects, the role of the Committee Chair remains the same, as indicated in the Handbook for Committees of INTOSAI.

### **3.4 Responsibilities of Goal Liaison**

The Goal Liaison for Goal 3 cooperates closely and in consultation with the Committee Chair to:

1. help facilitate communication and awareness within and among strategic goal areas, and
2. establish a strong relationship between the Chairman of the Governing Board, the Secretary General of INTOSAI, the Regional Working Groups, the Committees, Working Groups, Task Forces, IDI and IJGA.

In order to fulfill these tasks, the Goal Chair would keep the Goal Liaison informed as to:

- ❖ the work plans of the Working Groups/Task Forces
- ❖ the progress reports of the Working Groups/Task Forces
- ❖ the minutes of the meetings of the Working Groups/Task Forces
- ❖ additional proposals relating to the achievement of the Plan of Activities of Goal 3
- ❖ the Goal Liaison and the KSC Chair will work in close cooperation in monitoring the progress of activities in accomplishment of the Strategic Goal 3.

### **3.5. Responsibilities of Chairs of Working Groups/Task Forces**

Working Groups/Task Forces are largely established to address specific areas of concern/recommendations stemming from Congress Themes. The Chair of a Working Group/Task Force:

- ❖ Is responsible for the WG/TF and their work in accordance with their work plan.
- ❖ Is responsible to study specific technical issues which are of interest or relevance for member SAIs and develop guidance and best practice studies.
- ❖ Informs the Chair of KSC Main Committee and Steering Committee about their work progress.

- ❖ Could be asked by the KSC Chair to communicate information about their work, to other INTOSAI Committees, Working Groups/Task Forces and generally to all INTOSAI members.
- ❖ Makes available draft official products within Knowledge Sharing Committee for comments, and presents them to the Steering Committee, Governing Board and INCOSAI for adoption.
- ❖ In all other respects, the role of the Working Group/Task Force Chair shall be guided by provisions contained in the Handbook for Committees of INTOSAI

The Working Groups/Task Forces operate independently over an extended period of time and in accordance with the KSC Work Plan as approved by the INTOSAI Governing Board.

#### **4. Reporting**

In accordance with the INTOSAI handbook for committees, the KSC Chair will report to the Governing Board meetings on the overall activities of the KSC. Working Groups/ Task Forces Chairs are invited to report to the Governing Board on the activities of the Working Groups/ Task Forces. The Goal Liaison maintains permanent contact with the KSC Chair and submits to him all suggestions and commentary about all submitted documents. In all other matters, the reporting pattern contained in the Handbook for Committees of INTOSAI shall be applicable. The reporting details are given in appendix 2.

### **IV. Business of the Knowledge Sharing Committee**

#### *1. Meetings*

Taking into consideration the size of the KSC, the Main Committee will only have one meeting every 3<sup>rd</sup> year in conjunction with INCOSAI.

The INTOSAI General Secretariat and the International Journal of Government Auditing will be notified when meetings are scheduled.

#### *2. Language*

The working language of the KSC is English.

3. *Funding*

All costs, including those on account of participation in meetings are borne by the respective SAI. The direct meeting expenses alone are met by the SAI that hosts the meeting.

The possibilities of external funding are to be considered by the KSC Chair in collaboration with the Goal Liaison, the INTOSAI Secretary General and the Finance and Administration Committee taking into consideration the INTOSAI's independence requirements.

4. *Communication*

E-mail and fax are the preferred means of communication between the KSC members. In addition an internet web-site will be established for distribution of documents and other information in close coordination with the Chairman of the INTOSAI Governing Board, the Secretary General of INTOSAI, the Goal Liaison and Chairs of other Goals.

## Membership of the Knowledge Sharing Committee

Main Knowledge Sharing Committee		KSC Steering Committee	
#	Members	#	Members
1	Albania	1	Austria
2	Austria	2	Egypt
3	Algeria	3	Estonia
4	Antigua and Barbuda	4	European Court of Audit
5	Argentina	5	France
6	Australia	6	India ( <i>Chair</i> )
7	Bahamas	7	Mexico
8	Bangladesh	8	Russian Federation ( <i>Liaison</i> )
9	Barbados	9	South Africa
10	Belgium	10	United Kingdom
11	Bhutan	11	United States of America
12	Brazil	#	<b>Observers</b>
13	Bulgaria	1	INTOSAI General Secretariat/ Austria
14	Cameroon	2	Director of Strategic Planning
15	Canada	3	INTOSAI Development Initiative (IDI)
16	Chile	4	Denmark
17	China	5	Morocco
18	Colombia	6	International Journal of Government Auditing (USA)
19	Costa Rica		
20	Cuba		
21	Cyprus		
22	Czech Republic		
23	Denmark		
24	Ecuador		
25	Egypt		
26	El Salvador		
27	Estonia		
28	Ethiopia		
29	European Court of Audit		
30	Fiji		
31	Finland		
32	France		
33	Gabon		
34	Georgia		
35	Germany		
36	Greece		
37	Guyana		
38	Hungary		



<b>Main Knowledge Sharing Committee</b>	
<b>#</b>	<b>Members</b>
39	Iceland
40	India ( <i>Chair</i> )
41	Indonesia
42	INTOSAI Development Initiative (IDI)
43	Iran (Islamic Republic of)
44	Israel
45	Italy
46	Jamaica
47	Japan
48	Jordan
49	Kazakhstan
50	Kenya
51	Kiribati
52	Korea (Republic of)
53	Kuwait
54	Latvia
55	Lesotho
56	Libyan Arab Jamahiriya
57	Liechtenstein
58	Lithuania
59	Malaysia
60	Malta
61	Mexico
62	Mongolia
63	Morocco
64	Namibia
65	Netherlands
66	New Zealand
67	Norway
68	Oman
69	Pakistan
70	Panama
71	Papua New Guinea
72	Paraguay
73	Peru
74	Philippines
75	Poland
76	Portugal
77	Qatar
78	Romania
79	Russian Federation ( <i>Liaison</i> )
80	Saudi Arabia

<b>Main Knowledge Sharing Committee</b>	
<b>#</b>	<b>Members</b>
81	Slovakia
82	Slovenia
83	South Africa
84	Spain
85	Sri Lanka
86	St. Lucia
87	Sweden
88	Switzerland
89	Thailand
90	Tanzania
91	The Former Yugoslav Republic of Macedonia
92	Tonga
93	Trinidad and Tobago
94	Tunisia
95	Turkey
96	Uganda
97	Ukraine
98	United Kingdom
99	United States of America
100	Uruguay
101	Venezuela
102	Yemen
103	Zambia
104	Zimbabwe
<b>#</b>	<b>Observers</b>
1	INTOSAI General Secretariat/ Austria
2	Director of Strategic Planning
3	International Journal of Government Auditing (USA)

### Knowledge Sharing Committee Reporting System

Documents	Description	Sender/Addressee	Delivery time
Agenda	Agenda for Knowledge Sharing Committee meeting	To be forwarded by the Knowledge Sharing Committee Chair to: <ul style="list-style-type: none"> <li>• Goal 3 Liaison</li> <li>• All members of Knowledge Sharing Main Committee</li> <li>• Chairman of Professional Standards Committee –Goal 1</li> <li>• Chairman of Capacity Building Committee – Goal 2</li> <li>• Director of Strategic Planning</li> <li>• INTOSAI General Secretariat</li> <li>• INTOSAI Development Initiative</li> <li>• IJGA</li> </ul>	One month before the meeting
	Agenda for Steering Committee of Knowledge Sharing Committee	To be forwarded by the Knowledge Sharing Committee Chair to: <ul style="list-style-type: none"> <li>• Goal 3 Liaison</li> <li>• All Chair of Working Groups and Task Forces- Goal 3</li> <li>• Chairman of Professional Standards Committee –Goal 1</li> <li>• Chairman of Capacity Building Committee – Goal 2</li> <li>• Director of Strategic Planning</li> <li>• INTOSAI General Secretariat</li> <li>• INTOSAI Development Initiative</li> <li>• IJGA</li> </ul>	One month before the meeting
Minutes	Minutes of the Knowledge Sharing Main Committee Meetings	To be forwarded by the Knowledge Sharing Committee Chair to: <ul style="list-style-type: none"> <li>• Chairman of the INTOSAI Governing Board</li> <li>• Secretary General of INTOSAI</li> <li>• Goal 3 Liaison</li> <li>• All members of Knowledge Sharing Main Committee</li> <li>• Chairman of Professional Standards Committee –Goal 1</li> <li>• Chairman of Capacity Building Committee – Goal 2</li> <li>• Director of Strategic Planning</li> <li>• INTOSAI General Secretariat</li> <li>• INTOSAI Development Initiative</li> <li>• IJGA</li> </ul>	One month after the meeting
	Minutes of the KSC Steering Committee Meetings	To be forwarded by the Knowledge Sharing Committee Chair to: <ul style="list-style-type: none"> <li>• Chairman of the INTOSAI Governing Board</li> <li>• Secretary General of INTOSAI</li> <li>• Goal 3 Liaison</li> <li>• All Chair of Working Groups and Task Forces- Goal 3</li> <li>• Chairman of Professional Standards Committee –Goal 1</li> <li>• Chairman of Capacity Building Committee – Goal 2</li> <li>• Director of Strategic Planning</li> <li>• INTOSAI General Secretariat</li> </ul>	One month after the meeting

		<ul style="list-style-type: none"> <li>• INTOSAI Development Initiative</li> <li>• IJGA</li> </ul>	
Reports	INCOSAI Reports	<p>A report on the activities of the Knowledge Sharing Committee to be presented by the Knowledge Sharing Committee Chair at the INCOSAI. Copies of the report will be forwarded to:</p> <ul style="list-style-type: none"> <li>• Chairman of the INTOSAI Governing Board</li> <li>• Secretary General of INTOSAI</li> <li>• Goal 3 Liaison</li> <li>• All members of Knowledge Sharing Main Committee</li> <li>• Chairman of Professional Standards Committee –Goal 1</li> <li>• Chairman of Capacity Building Committee – Goal 2</li> <li>• Director of Strategic Planning</li> <li>• INTOSAI General Secretariat</li> <li>• INTOSAI Development Initiative</li> <li>• IJGA</li> </ul>	Every 3 <sup>rd</sup> year
	Governing Board reports	<p>The Knowledge Sharing Committee Chair will report to the Governing Board on the activities of the Knowledge Sharing Committee. Copies of the reports will be distributed by the Knowledge Sharing Committee Chair to:</p> <ul style="list-style-type: none"> <li>• Chairman of the INTOSAI Governing Board</li> <li>• Secretary General of INTOSAI</li> <li>• Goal 3 Liaison</li> <li>• All members of Knowledge Sharing Main Committee</li> <li>• Chairman of Professional Standards Committee –Goal 1</li> <li>• Chairman of Capacity Building Committee – Goal 2</li> <li>• Director of Strategic Planning</li> <li>• INTOSAI General Secretariat</li> <li>• INTOSAI Development Initiative</li> <li>• IJGA</li> </ul>	Every year
	Progress reports from Working Groups and Task Forces	<p>These report will be forwarded to the Knowledge Sharing Committee Chair, who will send a copy to:</p> <ul style="list-style-type: none"> <li>• Goal 3 Liaison</li> <li>• All members of Knowledge Sharing Main Committee</li> </ul>	Once a year
Triennial Programme	Triennial work plan of Knowledge Sharing Committee	<p>The Knowledge Sharing Committee Chair will distribute a copy to:</p> <ul style="list-style-type: none"> <li>• Chairman of the INTOSAI Governing Board</li> <li>• Secretary General of INTOSAI</li> <li>• Goal 3 Liaison</li> <li>• All members of Knowledge Sharing Main Committee</li> <li>• Chairman of Professional Standards Committee –Goal 1</li> <li>• Chairman of Capacity Building Committee – Goal 2</li> <li>• Director of Strategic Planning</li> </ul>	Triennially

		<ul style="list-style-type: none"> <li>• INTOSAI General Secretariat</li> <li>• INTOSAI Development Initiative</li> <li>• IJGA</li> </ul>	
Other documents	Changes in Work plan and outputs	<p>The Knowledge Sharing Committee Chair will inform:</p> <ul style="list-style-type: none"> <li>• Chairman of the INTOSAI Governing Board</li> <li>• Secretary General of INTOSAI</li> <li>• Goal 3 Liaison</li> <li>• All members of Knowledge Sharing Main Committee</li> </ul>	As soon as possible