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| --- | --- |
|  | Initiatives / projects on schedule  |
|  | Initiatives / projects behind schedule |
|  | Serious difficulties being experienced – Internal factors |
|  | Serious difficulties being experienced – External factors (beyond control of Committee) |
|  | Not yet scheduled to start |
|  | Initiatives / projects completed  |

Key to progress indicator colours

KSC Work Plan 2017-19 & 2020-22

**Report of the INTOSAI Knowledge Sharing & Knowledge Services Committee (KSC)**

**Strategic objectives review report (As of September 2022)**

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| --- | --- | --- | --- |
| **Strategic objective**(as per SP 2017-22) | **Strategies & initiatives** (as per SP 2017-22) | **Progress** **indicator** | **Action items****and other comments**  |
| Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements. | Preparation of new INTOSAI products and product lines: The KSC, in collaboration with other INTOSAI entities, has work plans and milestones for development of new standards and guidance for consideration by the common forum, and other INTOSAI products during 2017–2022. The KSC works closely with other stakeholders to develop products for INTOSAI’s efforts to support the implementation where appropriate and contribute to the follow-up and review of the SDGs. | New INTOSAI Standards under SDP 2017-19  | Progress to date* INTOSAI P-50: endorsed in XXIII INCOSAI.
* GUID 5290: endorsed in XXIII INCOSAI

GUID 5280 The updated Exposure Draft was approved by FIPP in February 2022 and placed for a 90-day exposure period in March 2022 on the IFPP website. The Exposure Draft was sent to FIPP for final approval before endorsement by the INTOSAI Governing Board and INCOSAI in November 2022. |
| * International standards on Jurisdictional activities - INTOSAI P-50 (SAI France)
 |
| * Audit of use and development of Key National Indicators- GUID 5290 (SAI Russia)
 |
| * GUID 5280 on Public Procurement Audit (SAI Russia)
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|  |
| New INTOSAI Stardards under SDP 2020-22 | Two new Projects proposed under Component II of SDP 2020-22 of IFPP. Both would be developed by WGVBS.Development of Guidance for implementing INTOSAI-P 50 is in progress, containing Introduction, 12 chapters for 12 principles of P-50 and a trilingual glossary. It is about to be adopted by the relevant WG and be submitted to the Forum members in 2023 |
| * Proposed two projects under component 2 of SDP 2020-22.
* Guidance for implementing INTOSAI-P 50- Principles of SAIs jurisdictional activities (Forum for Jurisdictional SAIs).
 |
| * Guidance on Cooperation between SAIs and three branches; Legislature, Judiciary, and Executive
 | Guidance on cooperation between SAIs and three branches Legislature, Judiciary, and Executive: was initially being developed as a non-IFPP document under previous work plan. Later the possibility of developing this guidance under IFPP is being considered. The working group is collating feedback from members on the same.  |
|  |
| Development of non-IFPP DocumentsWork Plan 2017-19 |  |
| * 16 new Guidance/ Research papers (Non-IFPP) endorsed in XXIII INCOSAI .
 | * Out of 28 Guidance/Research papers under the previous Work Plan 15 documents were endorsed in XXIII INCOSAI (WGEA (9), WGITA (2), WGVBS (2), WGEI (2), and cross cutting research project on Disaster Preparedness for SAIs led by SAI Indonesia)[[1]](#footnote-1)
* 12 Guidance/Research papers and one toolkit [[2]](#footnote-2) are carried over for completion by XXIV INCOSAI 2022.. Of this the project on Guideline document towards implementation of the challenging principles of ISSAI 12 undertaken by WGVBS is being considered to be developed as an IFPP project titled **‘Revision of INTOSAI-P 12’** to be led by SAI South Africa.
* WGFACML non-IFPP document on Guideline for Promoting Social Controls on Public Fund was finalized and approved in 74th GB in 2020.
* In addition, 17 new projects[[3]](#footnote-3) have been proposed by 6 working groups (WGEA (4), WGITA (4), WGPD (5), WGISTA (1), WGFACML (2), and WGSDG KSDI (1) ). The projects are at different stages of completion.
* Two projects under Work Plan 2017-19 (Guideline on Stolen Assets Recovery and Guideline on Audit of Corruption Prevention in Public Procurement) and nine projects from work plan 2019-2022 (on Plastic Waste, Climate Finance, Sustainable Transport, SDG audits by WGEA, Cyber Security and Data Protection, Audit of IT Management and Global curriculam on IT Audit by WGITA and Guidance material for public debt auditors on debt authorization and debt contracting, and Guidelines on Audit of Fiscal Exposures by WGPD are under finaliziation and are expected to be endoresed during XXIV INCOSAI in 2022) – **Annexure 6**

Action items/Key next items* Follow-up on progress of GUID for implementing INTOSAI-P 50
* Follow up on the project on cooperation between SAIs and three branches
* Further discussions with FIPP and other Goal Chairs on proposed project for ‘Revision of INTOSAI-P 12’ in SDP 2023-26.
* WGs and the KSC Chair to monitor the completion of other non-IFPP documents as per QA protocol for non-IFPP documents to be endorsed in XXIV INCOSAI.
 |
| * 12 Guidance/Research papers and 1 auditor’s toolkit (Non-IFPP) under KSC last Work Plan 2017-19; at various levels of completion.
 |
| * Guideline on Promoting Social Controls on Public Fund was approved in 74th GB 2020
 |
| Work Plan 2020-22 |
| * 17 Guidance/ Research papers (Non-IFPP) being developed by 6 Working Groups under KSC; under current Work Plan 2020-22.
 |
| Revision of ISSAI products: Annual targets for updating and revising existing standards are established for the period 2017–2022. This work is done in close collaboration with the PSC and FIPP.  | Revision of INTOSAI Standards: SDP 2017-19 | Progress to date* Project 2.7: Privatisation
	+ Based on the recommendation of FIPP, development of 2 GUIDs, one each on Privatisation and PPP was undertaken.
	+ Endorsement version of GUID 5320 on Performance Audit of Proivatisation (English) was submitted to the 75th INTOSAI GB in 2021 and French, Spanish, German and Arabic versions will be submitted to INTOSAI GB in 2022.
	+ Exposure draft of GUID 5340 - on the Audit of Public-Private Partnership (PPP) has been appraised by FIPP in its April 2022 meeting. The document was not approved by FIPP.
* Project 2.8: IT Audit related ISSAIs
	+ GUID 5100 (prev. ISSAI 5300) endorsed in XXIII INCOSAI.
	+ Exposure Draft of GUID 5101(prev. 5310) on IS Security Audit was not approved by FIPP. Changes suggested by FIPP are being carried out by the project team.
* Project 2.9: Public Debt related ISSAIs
* GUID 5250 - Endorsement version (all INTOSAI Offcial languages) was presented to the 74th INTOSAI Governing Board in November 2020 in a report by KSC Chair and has been uploaded in issai.org.
* Project 2.10: Disaster related Aid
* GUID 5330 on auditing disaster management – Endorsement version (English) was presented to the 74th INTOSAI Governing Board in November 2020 and French, German, Spanish and Arabic language versions were presented to the 75th INTOSAI Governing Board in 2021.
* Endorsement Version in all INTOSAI Offcial languages have been uploaded in issai.org.
* WGKSDI is partnering with WGEA to provide an update of GUID 5202 by 2022. The proposed project has been appraised by FIPP in its October 2021 meetings. FIPP did not approve to take up the proposed project in SDP.

Action items/Key next items* Follow-up on the approvals of the documents submitted to FIPP.
* Endorsement of GUID 5320 in French, German, Spanish and Arabic languagesFollow up on GUID 5101 and GUID 5340.
 |
| * Consolidating and aligning guidance on IT audit – GUID 5100 on IS Audit (Project 2.8)
 |
| * Consolidating and aligning guidance for audit of Privatization GUID 5320
* Consolidating and aligning guidance for audit of Public Private Partnership – 5340 (Project 2.7)
 |
| * Consolidating aligning audit of public debt – GUID 5250 (Project 2.9)
* Withdrawn ISSAIs 5410, 5411, 5420, 5421, 5422, 5430 and 5440 which are included in GUID 5250 has been approved
 |
| * Consolidating and aligning audit of disaster Related Aid – GUID 5330 (Project 2.10)
 |
| Revision Projects to be proposed to SDP 2020-22 |
| Updating GUID 5202 on Sustainable Development: The Role of Supreme Audit Institutions |
|  |
| Enable wide exchange of knowledge and experience among INTOSAI members | INTOSAI KSC-IDI Community Portal: In close collaboration with IDI, a knowledge sharing platform to serve as the hub for knowledge sharing has been formed.  | * INTOSAI Community Portal revamped.
 | Progress to date* INTOSAI Community Portal revamped and launched in September 2019.
* INTOSAI KSC Survey 2020 was conducted online on the INTOSAI Community Portal. The survey garned response from 74 SAIs. The report of the survey has also been uploaded on the portal.
* Good practices on ‘SAI Civil Society Engagement’ prepared by SAI South Africa and ‘Covid-19 Pandemic- Compilation of Organizational Responses within INTOSAI’ prepared by SAI India already uploaded in the section.
* A new ‘Library’ section has been added.
* The Community of Practice (CoP) section has been enhanced with features to add sub-threads which provide for better organization of material. Documents can be tagged with the sub-thread type, file type, document type and upload method has been enhanced to directly provide url for the documents. This allows greater ease of searching and uploading the documents. There are 18 such communities of practice now.
* 10 out of 12 Working groups have migrated into the Portal.
* WGITA webpage in the Portal completely updated and fully functional.
* Portal promoted in the INTOSAI Regions Coordination Platforms and ASOSAI, CAROSAI and OLACEFS meetings.
* New Articles added by four Heads of SAI.
* VCs/ Seminars are regularly conducted through the zoom facility of the Portal.
* Used for exposure of non-IFPP documents.
* Centralized resource on all non-IFPP documents.
* Annual meeting, stakeholder meeting announcements, minutes, GUIDs are regulalry updated on the webpages of the Working Groups on the Community Portal.
* A project of WGITA on collecting and uploading IT Audit reports in the INTOSAI Community Portal, from all SAIs is in progrees.
* A webinar series initiated to offer guidance on the effective use of the facilities of the portal.

Action items/Key next items* Outreach activities for promoting the Portal as Central repository of Information and tool for field auditors.
* Maintenance and updation of respective webpages by Working Groups.
* Working Groups to utilize the features like CoP, Videoconferencing, Webinars, and event registration for their activities.
* Out reach to encourage SAIs to contribute blogs and articles, and articles from SAI Heads.
* The ICP is scheduled for a major revamp. The revamped portal should be state-of-the-art with rich content. easy management of content by users and admin through content management system (CMS), multilingual access, better statistics, simplicity of interface, latest modern look, feel and user experience, across-device portability, browser compatibility, search engine optimization and social media access.
 |
| Research projects: The KSC leads the development of a scheme for encouraging internal (to INTOSAI) and external research projects in public audit. The KSC also facilitates INTOSAI’s engagement with the academic community on issues of mutual interest and concern. | Projects under earlier KSC Work Plan 2017-19 | Progress to date* Research document on **“Disaster Preparedness for Supreme Audit Institutions”** endorsed in the XXIII INCOSAI.
* The research project on **‘Citizen Participation in Public Audit’** was withdrawn acknowledging the resource constraints and to avoid duplication of efforts as the INTOSAI Capacity Building Committee (CBC) had come out with a plan to prepare a Framework for SAI engagement with civil society.
* Draft concept paper on **“SAI Independence”** has been prepared.
* Project on **Audit Communication and Reporting of Audit Results** is being led by SAI India. Projct Proposal for the project was approved in the 75th INTOSAI GB 2021. The project team is working on the content of the reserach paper. The project team has conducted a preliminary survey, Questionnaire for SAI specific information, draft format of the project report with chapter titles and subtitles, Chapter-wise suggestive areas to be covered in the draft Project Report **and** suggested work distribution among project team members.

Action items/Key next items* Follow-up on the progress of on-going research projecton Audit Communication and Reporting of Audit Results and its adherence to the QA (QA level-2) procedure.
 |
| * Research Project on ‘Auditing Disaster Preparedness’ (Project lead: SAI Indonesia)
 |
| * Research Project on ‘Citizen Participation in Public Audit’ (Project lead: SAI Guatemala)
 |
| Projects under current KSC Work Plan 2020-22 |
| * SAI Independence (Project lead: SAI France)
 |
|  |
| * Audit Communication and Reporting of Audit Results (Project Lead: SAI India)
 |
| Generation and dissemination knowledge and experiences. (may indicate all the workshops, training, benchmarking exercise, joint/ collaborative audits, outreach activities here) | * Exchange of experience and practices during Annual meetings
* Conduct training programmes and Training tool
* Issue Newsletters
* Develop Database of Audit
* Develop Massive Open Online Courses for virtual training and education.
* Carry out Benchmarking exercises
* Maintain Knowledge base in their websites
* Interaction through Twitter
* Conduct Seminars/Webinars/Workshops
* Collaborative Audits
 | Progress to date* WGPPA, WGEA, WGFMMR, WGEPPP, WGPD, and WGBD through country paper presentations in their annual meetings exchange experience and practices among the SAIs.
* WGEA, WGEI, WGFACML and WG SDG KSDI issue newsletters
* WGEA, WGEI and WG SDG KSDI have held training programmes.
* WGEA has prepared two training videos on environmental auditing and the SDGs which are in youtube since July 2021
* Annual audit databases/ Good Practices are maintained by WGITA, WGEA, WGFMMR and WGEI in their websites.
* WG SDG KSDI & WGEA are on Twitter.

**Working Group on Information Technology Audit*** WGITA, in conjunction with annual WGITA meeting, conducted e-seminar on “Strengthening Digital Awareness – IT Audit-Learning Audit Guidance” in November 2020 and "IT Audit in the Era of Industrial Revolution 4.0: Opportunities and Challenges" in September 2021.
* In conjunction with the 31st WGITA meeting, a seminar on the topic “Auditing e-procurement systems” was hosted by SAI India virtually in May 2022
* WGITA, pursuant to its project as per work plan 2020-22, conducted quarterly webinar series on “IT and Cybersecurity audit work on the 2020 United States Census” (SAI USA), “The implementation of the OIOS (One IAAD One System) Project” (SAI India) and “Auditing Legacy Systems” (SAI USA) .
* WGITA, pursuant to its project as per work plan 2020-22, has developed a “Global Curriculam for IT Audit”
* WGITA, pursuant to its project “Mainternance of IT Audit Data Base in the WGITA webpage” as per work plan 2020-22, has collected about 266 audit reports from 22 SAIs and is in the process of uploading the same.

**Working Group on Public Debt*** In 2021, WGPD organized country paper presentations which relate to the theme “Auditing Public Debt in a Crisis (COVID-19 Considerations and the Public Debt Auditor’s Experience) during its annual meeting. Likewise, in 2020, country paper presentations related to the meeting theme “Implementation of SDGs: Exploring the Role of Public Debt Auditors in Light of COVID-19’; and ‘Challenges and Opportunities for Public Debt Auditors in the context of SDGs and beyond COVID-19” was successfully conducted.
* WGPD has jointly organized a series of events with the World Bank as part of the World Bank “Debt Management Auditors Week” , a webinar on “The Role of External Audits in Improving Public Debt Management” and a Special Session for invited Debt Managers and Auditors.
* WGPD conducted virtual meeting with the IMF to brief them with WGPD activities and opportunities of future collaborations.
* WGPD participated in various webinars and online courses offered by the IMF and/or World Bank such as, the Debt Management Performance Assessment e-course, Sovereign Debt Managers and Investors: Bridging the gap on Environmental, Social and Governance Issues, and The Impact of Climate Change on Sovereign Risks, among others.
* WGPD conducted knowledge sharing videoconference with SAI USA sharing their SAI’s audit works and experiences in auditing fiscal exposures.
* WGPD posted seven News article at the WGPD page of the INTOSAI Community Portal for a wider dissemination of information and references related to public debt.
* WGPD shared an article for the INTOSAI Journal Winter 2020 and Summer 2021 Issues.
* WGPD created the WGPD FB Page aimed to leverage the use of social media platform in promoting and advancing the goals of the WGPD. Its main goal is to reach a wider range of audience and expand awareness through easier access to the Working Groups’ goals, activities, and related information.
* WGPD has encouraged its project groups to consider the possibility of conducting joint audits as part of the pilot test of their project documents.

**Working Group on Extractive Industries*** WGEI has conducted the 1st International Training Programs at iCED Jaipur (being the Global Training Facility of the WGEI) in March 2021.
* WGEI has published over 18 editions of newsletters with over 1000 subscribers all over the world.
* WGEI in collaboration with AFROSAI-E conducted 3 trainings.
* WGEI developed a Global Training Framework and auditor’s toolkit on audit of Extractive Industries. To shortly commence global training programmes based on this curriculum.
* WGEI in collaboration with iCED of SAI India organised a virtual International Training Programme on Audit of Extractive Industries from 15th to 19th March 2021
* WGEI is currently developing an E-learning course on the topic ‘exploration and data management’ in the minerals sub-sector.
* WGEI operates a twitter account which it uses to communicate with its members, partners etc.
* WGEI shared the 17th issue of its Newsletter with the INTOSAI COVID19 initiative in order to publish the article ‘**SAI Audit Considerations to the Impact of COVID 19 on the Extractive industries Sector**’ on the COVID-19 website
* WGEI has over 370 resource materials and 40 useful links in their Webpage. Has also undertaken the translation of 21 documents
* WGEI, SAI Kenya, Zambia and Zimbabwe benchmarked with Uganda, USA, and India.
* WGEI held one workshop on Cost Recovery Manual and Risk.
* WGEI supported the the collaborative audit initiative initiated by the Netherlands Court of Audit. A team led by SAI South Africa with the participation of SAI Zambia, SAI Kenya, Tanzania and Mozambique participated in the programme. WGEI is planning more such initiatives in future.
* WGEI attended the Results Consolidation Workshop For OLACEFS’ Coordinated Audit On Governance Structures For The Integral Management Of Mining Environmental Liabilities. The WGEI team led by SAI Zambia shared its experience in auditing this area

**Working Group on Environmental Audit*** WGEA has conducted 8 International Training Programs at iCED Jaipur (being the Global Training Facility of the WGEA) so far and posted two Secretariat training videos on environmental auditing and the SDGs in Youtube.
* WGEA launched the 10th environmental audit survey in spring 2021 and the report is under finalization.
* WGEA had digitized the report database of their website so that SAIs can upload their environmental audit reports.
* WGEA is developing one MOOC on Waste Management and has developed training tool kit on 2 topics. 2 more MOOCs by Environmental audit and Infrastructure by 2022.
* WGEA has created a LinkedIn page.
* WGEA has published an experience sharing material on **Citizen Participatory Auditing**

**Working Group on Evaluation of Public Policies and Programs*** WGEPPP has participated in three training programmes on evaluation of public policies hosted by ECA (June 2019), SAI Spain (Feb. 2020) and SAI Morocco (July 2020)
* WGEPPP has conducted 2 seminars in 2018 on quantitative and qualitative methods of evaluation and seminar on evaluation cases in health sector and 2 Workshops in 2019 on socio economic studies and statistical data and evaluation of Housing policies. Chair of WGEPPP presented GUID 9020 in two seminars in Spain and Morocco in 2020
* WGEPPP – SAI France is engaged in peer-to-peer capacity building cooperation with SAI Senegal and SAI Madagascar (IDI PAP-APP Program) on Evaluation of Public Policies
* WGEPPP has conducted workshops/ webinars in 2019, 2020 and 2021 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);

**Working Group on the Fight against Corruption and Money Laundering*** WGFACML has developed training material on “Greater effectiveness of SAIs in fighting corruption”
* WGFACML Secct. Has brought out two newsletters

**Working Group on Financial Modernization and Regulatory Reform*** WGFMRR has developed three annual reports summarizing international bodies’ work on financial regulatory reform and modernization efforts as well as the SAIs’ work on these topics.
* WGFMRR Held virtual meetings in 2021 with multiple SAIs to discuss recent audits and methodologies and coordinated with WGEA for a meeting on the topic climate risks to financial stability.
* WGFMRR Hosted external panel discussions on two key risks—COVID-19 financial stability challenges and cybersecurity—during virtual meetings
* US GAO conducted two 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. The meetings featured external of Experts from Moody’s Analytics, Qatar Ministry of Commerce and Industry, and Qatar Development Bank, World Bank, European Central Bank etc.

**Working Group on Impact of Science and Technology on Auditing*** WGISTA has planned to publish a report on insights into the technology base and future endeavors of member SAIs related to science and technology.
* WGISTA held its 1st annual webinar in June, 2022 tilted **Adopting Digital Mindset for Audit and Fighting Corruption**

**Working Group on SDGs and Key Sustainable Development Indicators*** WG SDG KSDI: SAI Russia organized a Panel discussion “Implementing the SDGs in Russia: Challenges and Opportunities” attended by NAO, Finland, and IDI. Seminar for the members of the Council of the Heads of Supreme Audit Institutions of the CIS Member States on the “Audit of the SDGs implementation” is planned to take place in November 2021.
* WGSDG KSDI maintains working relationships with World Bank
* WG SDG KSDI Newsletter was launched in August 2020 and is brought twice a year.
* In accordance with the WG SDG KSDI Action Plan 2021–2022 the Working group is developing the training course on the SDGs auditing in the framework of a Pilot Project on support of SDG auditing for CIS SAIs.
* The training course SDG auditing for CIS SAIs and Russian speaking SAIs will be placed at the website of University for the INTOSAI Community (U-INTOSAI).
* IDI and WGSDG KSDI cobranded webinar for SAIs of CIS Countries on the “Audit of the SDGs implementation” took place in December 2021. The webinar gathered 46 participants from 9 SAIs as well as representatives of IDI.
* Knowledge base on Macroeconomic Forecasts is published at the WGSDG KSDI website

**Working Group on Big Data*** WGBD is planning to conduct two seminars on “Audit Quality Control in Big Data Environment” and “Working Mechanisms of Big Data Audit” in 2021 and 2022

**Working Group on Public Procurement Audit*** WGPPA – SAI Russia organised an online INTOSAI International Scientific and Practical Conference which included discussions on Public Procurement Audit in the context of Covid-19

 Action items/Key next items* Encourage and support WGs in disseminating the knowledge and experience in best way possible.
* Support the conduct of international training programmes to be organised by WGITA and WGEI.
* Utilise potentialities of INTOSAI Community Portal for knowledge dissemination activities.
* Encourage and support conduct of webinars by WGs.
* Promote capacity building activities of the WGs.
* Explore innovative ways to reach the remotest of SAIs and wider dissemination of knowledge.
* Gauge the success of collaborative audit approaches adopted by WGEI.
 |
| cn | * Working groups under KSC to forge working relationship with various International Organizations.
 | Progress to date* WGFMMR has forged working relationships with the Basel Committee on Banking Supervision (Basel Committee), Financial Stability Board (FSB), International Monetary Fund (IMF) and World Bank
* WGPD members, in collaboration with the World Bank, participated in the WB-initiated online course on Debt Management Performance Assessment (DeMPA) using the DeMPA Tool. The 2022 WB-INTOSAI collaboration for auditors was held on May 13, 2022 to discuss the updated Debt Management Performance Assessment (DeMPA) methodology which the WB has developed in 2021. A total of 214 auditors from the INTOSAI and WB participated in the said virtual event.
* Information on the initiatives of the WGPD were considered in WB assessment reports related to debt audits. A series of events as part of the “Debt Management Auditors Week” from June 14-18, 2021 was successfully undertaken. A webinar on “The Role of External Audits in Improving Public Debt Management” and a Special Session for invited Debt Managers and Auditors on June 18, 2021 was jointly organized by the WGPD and the WB. Besides, WB invitations to webinars on (a) DeMPA Facilitated e-Course (Feb 1 to Mar 5, 2021); (b) Sovereign Debt Managers and Investors: Bridging the Gaps on Environmental, Social, and Governance Issues (Webex session on Feb 25, 2021); (c) The Impact of Climate Change on Sovereign Risks (Webex session on July 12, 2021); and (d) 2021 Perspective on Business Continuity & Building Organizational Resilience in DMOs (October 5, 2021) were shared with the WGPD members.
* WGEI has established links with African Tax Administration Forum (ATAF) National Resource Governance Institute (NRGI), Canadian Audit and Accountability Foundation (CCAF), Extractive Industry Transparency Initiative (EITI) and WB.
* WGEA has forged cooperation with UNDESA, UNEP, UNFCCC. UNDESA has been observer for WGEA meeting and participated in March 2020 Steering committee meeting of WGEA.
* UNDESA involved in formulation of the WGEA Work Plan.
* WGEA have signed a MoU with UNEP on monitoring implementation of multilateral environment agreement.
* WGEA collaborated with Convention on Biological Diversity (CBD) in preparing Guidance on Auditing Biodiversity.
* WGEA has scheduled discussion with UNEP in August 2020.
* WGVBS has maintained working relationship with Inter-American Development Bank (IADB), International Banking Partnership, World Bank and UNDESA. They are also observers of WGVBS.
* WGVBS exploring relationship with OECD.
* WGFACML maintains working relationship with World Bank Financial Market Integrity Group and Egmont Group.
* WG WGSDG KSDI maintains working relationships with World Bank. WGSDG KSDI is planning to reach out to other international organizations to establish working relationships.
* WGBD and ISO TC 295 exchange information and intend to invite IDI and ISO TC 295 as observer of the Working Group.
* WGBD has established contact mechanism with EUROSAI ITWG for exchange of research updates in the field of Big Data.
* OECD representative participated in WGEPPP meeting in May 2019 and July 2021.
* American Institute of Certified Public Accountants and Institute of Internal Auditors are represented as Observers at WGISTA.

Action items/Key next items* WGFMRR to reach out to other international organizations to establish working relationships, such as the International Organization of Securities Commissions
* Encourage and support WGs in forging relationships with external organisation for the benefit of INTOSAI community in conformity with the related provisions of Handbook of INTOSAI Committees.
 |
| Working with the CBC, IDI, and other INTOSAI entities, facilitate continuous improvement of SAIs through knowledge sharing on the crosscutting lessons learned from the results of peer reviews and SAI PMF. | Stakeholder engagement: The KSC, other strategic goal committees, IDI, INTOSAI regional organizations, the Supervisory Committee on Emerging Issues and the INTOSAI General Secretariat work together to avoid duplication of work and for greater synergy. | **INTOSAI Development Initiative*** KSC and its Working Groups coordinate with IDI for developing Global Public Goods and for conducting Cooperative audit programmes.
 | Progress to date* KSC-IDI Cooperative audit on audit of preparedness for implementation of SDG culminated with KSC-IDI publication **“Are Nations Prepared for Implementation of the 2030 Agenda?”.** This programme also brought out a Guidance on Auditing Preparedness for Implementation of SDGs.
* KSC is partnering with IDI and Regions to support **cooperative audit of strong and resilient national public health systems (linked to SDG target 3D).**
* WGITA in collaboration with IDI has developed an IT Audit Handbook which was approved by the INTOSAI Congress in Beijing, China in October 2013. Revision of Handbook is under progress. Other SAIs were contacted for recently published IT Audit Reports to add live examples to the chapters of the handbook. Structure and contents of the handbook is also being revised in consultation with the SAI community. The new version has updates and additions to all eight primary handbook chapters, on topics such as outsourcing, continuity management, and information security. Updates also include suggestions for key steps in each common IT audit phase; illustrative examples of audit artifacts; and greater detail on individual audit risk considerations in each audit domain. IDI is working with relevant WGITA members for translation of the updated Handbook.
* WGPD has collaborated with IDI in the development and co-branding of the **Audit of Public Debt Management: A Handbook for Supreme Audit Institutions.** The QA process was completed and the joint QA certification has been issued by the IDI and WGPD. All versions in English, French, Arabic and Spanish languages are now available at the IDI website and WGPD page at the INTOSAI Community Portal.
* WGEA is cooperating with IDI on Audit of Disaster Management.
* Programme on SAIs Fighting Corruption is undertaken by IDI in cooperation with WGFACML.
* WGBD is planning to invite IDI as an observer to their WG.
* WG SDG KSDI is collaborating with IDI to conduct training courses on SDGs auditing and develop a pilot project for support or the CIS member SAIs
* WGSGD KSDI is cooperating with the INTOSAI General Secretariat on the following questions: consultations on the group's activities, sharing of SDG-related best practices and raising awareness of SAI staff members for the importance of SDGs and leading by example.
* WGSDG KSDI is planning to enhance cooperation and to hold joint events with ASOSAI WGSDGs on SDG auditing.
* WGITA and WGISTA are collaborating with IDI’s Leverage on Technology Advancement Initiative (LOTA) project
* WGPPA: The Accounts Chamber of the Russian Federation in the partnership with the International Anti-Corruption Academy (IACA), the World Bank, the SAI of Brazil, the Chamber of Control and Accounts of Chelya-binsk Region (Russia) published four educational online courses on the public procurement at U-INTOSAI
* WGPPA: collaborated with CAS, PAS, and WGFACML during the development of GUID 5280 on Public Procurement Audit

Action items/Key next items * Follow up on the implementation of the IDI and Regions to support cooperative audit of strong and resilient national public health systems (linked to SDG target 3D).
 |
| **REGIONS*** Achieve greater synergy with the Regions for sharing of knowledge and experience
 | Progress to date* WGITA involves AFROSAI-E in Project “General capacity requirements for SAIs for conducting IT Audit” and “Development of Global Curriculam in IT Audit”. AFROSAI-E and EUROSAI IT Working Group (ITWG) are also observers for WGITA. WGITA has participated in EUROSAI ITWG e-Seminar on “SAIs and the digital turn: Developing IT skills and IT audit capacity” held on 12 November 2020 and e-Seminar on “From Code to Action: SAIs exploring the world of AI (Artificial Intelligence)” held on 11 May 2021. AFROSAI-E is part of two projects of WGITA Work Plan 2020-22, namely, development of Guidance on Performance Evaluation of Information Systems and Global curriculum for IT Audit..
* WGITA has participated in EUROSAI ITWG e-Seminar on "SAIs and the digital turn: Developing IT skills and IT audit capacity” held on 12 November 2020 and e-Seminar on “From Code to Action: SAIs exploring the world of AI (Artificial Intelligence)” held on 11 May 2021.
* Also, SAI India representatives to WGITA participated in the virtual seminar of EUROSAI ITWG on the topic “Water behind the dam – challenges regarding data flow for a SAI” held on 12 April 2022.
* SAI India representatives to WGITA took part in ARABOSAI e-seminar on Big Data and its impact on Audit Report held in January 2021.
* The Caribbean Organisation of Supreme Audit Institutions (CAROSAI) hosted a webinar under the theme, “Demystifying Data Analytics”, on February 25, 2021. SAI India representative participated the event and presented on the topic “Simplifying Data Analytics”.
* SAI Mexico represented KSC in the 30th OLACEFS General Assembly in October 2020.
* WGEI collaborating with AFROSAI-E to conduct trainings.
* WGEA to design and carry out a regional cooperative audit in each INTOSAI region.
* WGEA conducted cooperative audit of climate change involving 14 SAIs recently.
* WGFACML collaborating with OLACEFS in the project on developing paper on "Roles and Responsibilities of Supreme Audit Institutions in Social Accountability “.
* WGFACML participated in IDI training programme on on Fighting Corruption in ARABOSAI Region.
* AFROSAI-E is observer of WGBD, WGITA and WG SDG KSDI.
* Links to all the Regional journals and newsletters provided in the Community Portal for the benefit of the INTOSAI Community.
* KSC participated in the three Regions Coordination Platform meetings. Sought support of Regions for Community Portal.

Action items/Key next items* Utilise the INTOSAI Regions Coordination Platform for effective cooperation with Regions.
* Strengthen participation of KSC in Regions Meetings.
* Seek support of Regions for the INTOSAI Community Portal.
* Seek support of the Regions to identify the areas and academic institutions for fruitful collaborations.
* Leverage IDI programme on SDG 3D cooperative audit to partner with the Regions on audit of SDGs.
 |
| Facilitate continuous improvement: Working with the CBC, IDI, and other INTOSAI entities, the KSC gathers and disseminates crosscutting lessons learned from the individual results of peer reviews and of SAI PMF assessment.  | * Produce & disseminate compendium/video on lessons learned on SAI PMF and Peer Review
 | Progress to date* KSC participated in the Expert Conference on Peer Reviews hosted by Peer Review Subcommittee to evolve a mechanism to gather and document lessons learned on Peer reviews.
* Consultations on with Peer Review Work Streams and IDI.

Action items/Key next items* To evolve mechanism for cooperation and for production of compendium on lessons learned on SAI PMF and peer reviews in collaboration with IDI, Peer Review Work stream and CBC.
* A comprehensive material on the knowledge collected about peer reviews is planned for publication in 2021 by the Peer Review Work stream. KSC to engage with Peer review Work Stream in disseminating the information in the INTOSAI Portal.
 |
| Cooperate with and leverage the efforts of The International Journal of Government Auditing and the General Secretariat to expand the use of social media, video, and interactive tools to ensure “real-time” communication across INTOSAI, its partners, and with other interested parties.  | * To enhance cooperation and encourage collaboration with IJGA for wider dissemination knowledge and KSC and WGs’ activities
 | Progress to date* Links to the INTOSAI Journal provided in the INTOSAI Community Portal.
* Links have also been provided in the ASOSAI Journal, of which SAI India is the Editor.
* IJGA regularly participates in the KSC Steering Committee meetings.
* WGPD, WGKSDI, WGPPA, WGEPPP are coordinating with IJGA in providing various new items related to their meeting etc.
* WGPD has published two articles in IJGA on GUID 5250, and on its collaboration with World Bank. WGPD events and accomplishments are shared with the INTOSAI community through submission of article/s for publication at the INTOSAI Journal.

Action items/Key next items* Assistance of the IJGA will be sought for wide publicity of the new INTOSAI Community Portal.
* Leverage IJGA for greater awareness in the activities carried out by KSC and its Working Groups/ Project Groups to promote wider participation and dissemination of knowledge.
 |
| **Crosscutting Priority-1:**Advocating for and supporting the Independence of SAI | * Sharing knowledge and experience on SAI Independence
 | Progress to date* INTOSAI Community Portal serves as a repository for Documents related to Independence of SAIs.
* The library in the Portal contains links, independence assessment tool kits and other projects on SAI Independence.

Action items/Key next items* Regular updating of the library in the INTOSAI Community Portal.
 |
| **Crosscutting Priority-2:**Contributing to the Follow-up and Review of the SDGs | * To serve as the hub for INTOSAI’s efforts to share knowledge regarding SAIs’ efforts to support and contribute to the follow-up and review of the SDGs within the context of individual SAI mandates, capacities, and priorities.
* To create greater awareness in the INTOSAI community on SDGs and harness the expertise and interest in the INTOSAI community to build capacity and reach out to wider INTOSAI Community.
 | Progress to date* KSC-IDI Cooperative Programme on audit of SDGs culminated successfully. About 73 SAIs from all the Regions (except ARABOSAI) have participated in the Programme. The programme commenced in July 2017 and ended in 2019 with compendium of audit findings published by IDI. Guidance for Auditing Preparedness for Implementation of SDGs published.
* KSC is partnering with IDI and Regions to support cooperative audit of strong and resilient national public health systems (linked to SDG target 3D). The programme is already initiated in ARABOSAI, CAROSAI and ASOSAI regions.
* INTOSAI Development Initiative (IDI), INTOSAI Knowledge Sharing Committee (KSC) and the INTOSAI Region OLACEFS have agreed to partner with other key stakeholders to support a cooperative audit of sustainable public procurement using data analysis (linked to SDG target 12.7)
* WGEA has developed a Audit Guideline Plan on delivering the 2030 Agenda through Environmental Auditing.
* WG SDG KSDI is considering developing Pronouncements on SDGs auditing.
* Library in the INTOSAI Community Portal contains documents related to audit of SDGs. A Community of Practice on SDGs was launched in the portal to serve as a forum for auditors, academia and other stakeholders to exchange information and ideas.

Action items/Key next items* Follow up on the implementation of the IDI and Regions to support cooperative audit of strong and resilient national public health systems (linked to SDG target 3D) and cooperative audit of sustainable public procurement using data analysis (linked to SDG target 12.7).
* Explore other means to create greater awareness and build capacity in SAIs for auditing SDGs in collaboration with IDI.
 |
| **Crosscutting Priority-3:**Ensuring effective development and coordination among standards-setting, capacity development and knowledge sharing | * Regular and close coordination between Goal Chairs to achieve INTOSAI Strategic Objectives.
 | Progress to date* Collaboration between Goal Chairs strengthened.
	+ Regular Interaction through VCs and Face-to-Face meetings
	+ Goal Chairs also participate in one another’s annual steering committee meetings
	+ Establishment of INTOSAI Regions Coordination platform.
	+ KSC and PSC participate in CBC’s Task Force on INTOSAI Auditor Professionalization.
* Some of the collaborative initiatives include developing Reporting Dashboards for GB, Governance of FIPP, selection of FIPP Chair and its members’, formulation and implementation of SDPs of IFPP, QA on Global Public goods outside IFPP, bringing clarity on effective dates for the Pronouncements, setting of TSF and work related to professionalism of SAI auditors.,
* Goal Chairs were involved in revision of the Handbook on INTOSAI Committees.
* Goal Chairs’ are now collaborating in the elaboration of the INTOSAI Strategic Plan 2023–2028.
* Goal Chairs are collaborating with FIPP on the preparation of the INTOSAI Strategic Development Plan 2023-2026.
 |
| **Crosscutting Priority-4:**Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks | * Assist SCEI in creating a strategic and agile INTOSAI
 | Progress to date* KSC is part of the Expert Group under SCEI, to analyse and classify emerging issues and provide technical commentary and recommend solutions.
* Space provided in revamped INTOSAI Community Portal to disseminate activities of SCEI and to enable gathering of information on Risks and emerging issues.

Action items/Key next items* Pursue with KSC Working Groups to use Community Portal to highlight emerging issues/risks
 |
| **Crosscutting Priority-5:**Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI | * Achieve greater synergy with the Regions for sharing of knowledge and experience
 | As detailed in the section on forging working relationship with various International Organizations. KSC is also planning to nominate Regional Ambassadors to enhance the synergies between the regions and the committee. |

**Annexure – 1: Non -IFPP Documents approved in XXIII INCOSAI**

|  |  |
| --- | --- |
| Working Group | Name of the Pronouncement |
| Environmental Audit | * Research Project on Improving the Visibility of SAI’s Work: Communicating Environmental Audit Results.
* Research Project on Environmental Health (Focus on Air Pollution).
* Research Project on Potential Criteria for Auditing Climate Change Adaption-Strengthening Resilience and Adaptive Capacity to Climate-Related Hazards.
* Research Project on Wastewater.
* Research Project on Greening Cities-Sustainable Urban Development.
* Auditing Guidelines for SAIs on Land Use and Soil Quality Management for Combating Desertification.
* Auditing Biodiversity: Guidance for Supreme Audit Institutions.
* Auditing Agriculture and Food Production: Guidance for Supreme Audit Institutions.
* Environmental Audit and the Sustainable Development Goals: A Discussion Paper.
 |
| IT Audit | * Data Analytics Guidelines.
* Guideline on General Capacity Development Support for IT Audit.
 |
| Value and Benefits of SAIs | * Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDGs-Related Programs in their Annual Audit Plans.
* SAIs Internal Risk Management and Identification of High-Risk Areas / Programs in the Public Sector.
 |
| Audit of Extractive Industries | * Briefing note on the Role of Supreme Audit Institutions in the Good Governance of the Extractive Industry.
* Training Framework for Audit of Extractive Industries.
 |
| Cross Cutting Research Project | * Disaster Preparedness for Supreme Audit Institutions (SAI Indonesia)
 |

**Annexure – 2: List of Non -IFPP Documents carried forward from last Work Plan**

|  |  |
| --- | --- |
| Working Group | Name of the Pronouncement |
| Value and Benefits of SAIs | * 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 ISSAI 12
 |
| Audit of Extractive Industries | * Proposed framework of government auditing for oil companies under service contract (QA 3)
* Extractive Industry Auditors Toolkit (EI Toolkit) (QA 3)
 |
| Fight Against Corruption and Money Laundering  | * Guideline for Promoting Social Controls on Public Fund (Complete, approved in 74th INTOSAI GB)
* Guideline on Stolen Assets Recovery
* Guideline on Audit of Corruption Prevention in Public Procurement (QA 2)
* Guideline on Fighting Against Money Laundering
* Guideline on Anti-corruption practices in Concession and Public -Private Partnership Projects
 |
| SDGs and Key Sustainable Development Indicators | * Guidance on the Audit of Reliability of Macroeconomic Forecasts
 |
| Big Data | * Guidelines on Conducting Audit Activities with Data Analytics
* Research Program on Auditing Technologies Innovation
 |

**Annexure – 3: List of new projects on development of Non -IFPP Documents under current Work Plan 2020-22**

|  |  |
| --- | --- |
| Working Group | Name of the Pronouncement |
| Environmental Audit | * 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
 |
| IT Audit  | * Guidline on Cyber Security and Data Protection Challenges (SAI Mexico) (QA 2)
* Guideline on Audit of IT Management functions including IT Governance, Contract Management and Sustainability (SAI India) (QA 2)
* Performance Evaluation of IT Systems (SAI Pakistan) (QA 2)
* Global Curriculum on IT Audit (SAI India) (QA 3)
 |
| Public Debt | * Research paper on ‘Mapping of SAIs’ mandates on the audit of public debt, institutional capacities and the Regional Organization’s support and resources’ (QA 2)
* Guidelines on the Audit of Government Guarantees (QA 2)
* Compendium of Practical Procedures in the Audit of Debt Authorization, Debt Contracting and Legal Framework on Public Debt (QA 2)
* An Audit Reference on Fiscal Exposures (QA 1)
* Compfendium of Case Report: Recent Health and other crises, and its impact to Public Debt and Debt Management. (QA level and working title to be determined)
 |
| Impact of Science & Technology on Audit | * Conduct environmental scanning to identify key issues in science and technology that will affect governments and their auditors (QA 3)
 |
| Fight against Corruption and Money Laundering | * Guideline on Auditing Anti-corruption Risk Management (QA 2)
* Guideline on Whistle Blowers
 |
| Sustainable Development Goals and Key Sustainable Development Indicators | * Guidance on ESG Audit (QA 3)
 |

**Annexure 4: New project proposals under work plan 2023-2025 of Working Groups**

|  |  |
| --- | --- |
| Working Group | Project title |
| WGPD | Role of SAIs in Debt Sustainability (QA 2) |
| Compendium of Audit Objectives and Procedures in the Audit of Internal Control of PD (QA 3) |
| General Guidance on the Definition, Structure, and Disclosure of PD (QA 2) |
| Public Debt – Bibliographies and Glossary (QA 3) |
| WGISTA | 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. (SAI Chile) (QA 3) |
| Create a list or database of experts or consultants that can be shared and used by INTOSAI members and Regional Organizations. (SAI UAE) (QA 3) |
| WGEA | Thematic Hub on Climate and Biodiversity |
| Thematic Hub on Green Economy |

**Annexure 5: Status of IFPP Projects**

|  |  |
| --- | --- |
| Project/Product | Status |
| For endorsement during XXIV INCOSAI |
|  |  |
| GUID 5250: Public Debt | Approved in 74th GB |
| GUID 5330: Audit of Disaster Related Aid | Approved in 75th GB |
| GUID 5320: Performance Audit of Privatization | English version approved in 75th GB |
| GUID 5280: Public Procurement Audit | EV under approval by FIPP |
|  |  |
| Under Progress |  |
| GUID 5340: Audit of Public Private Partnership | Exposure Draft not approved by FIPP |
| GUID 5101: Audit of Information Systems Security | Exposure Draft under preparation |
| Guidance for implementing INTOSAI P 50 – Principles of Jurisdictional SAIs | Exposure Draft and revised project proposal under preparation |
| Guidance on cooperation between three branches of the government | Being considered for development as a non-IFPP document |
| Proposed to be taken to SDP 2023-2026 |  |
| Updating and merging of environmental GUIDS – 5200, 5201 & 5203 |  |
| GUID 5102: Acquisition, Development & Implementation of IT Systems |  |
| INTOSAI P12: Revision project |  |

**Annexure 6: Non-IFPP Projects expected to be endorsed in XXIV INCOSAI**

|  |  |
| --- | --- |
| Working Group | Project title |
| WGFACML | * Guideline on Promoting Social Controls on Public Fund was approved in 74th GB 2020
 |
| * Guideline on Stolen Assets Recovery
 |
| * Guideline on Audit of Corruption Prevention in Public Procurement (QA 2)
 |
| WGPD | * Guidlines on the Audit of Fiscal Exposures
 |
| * Research paper on ‘Mapping of SAIs’ mandates on the audit of public debt, institutional capacities and the Regional Organization’s support and resources’ (QA 2)
 |
| * Compendium of Practical Procedures in the Audit of Debt Authorization, Debt Contracting and Legal Framework on Public Debt (QA 2)
 |
| WGITA | * Guidline on Cyber Security and Data Protection Challenges (SAI Mexico) (QA 2)
 |
| * Guideline on Audit of IT Management functions including IT Governance, Contract Management and Sustainability (SAI India) (QA 2)
 |
| * Global Curriculum on IT Audit (SAI India) (QA 3)
 |
| WGEA | * 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
 |

1. List of Projects detailed in Annexure 1 [↑](#footnote-ref-1)
2. List of Projects detailed in Annexure 2 [↑](#footnote-ref-2)
3. List of Projects detailed in Annexure 3 [↑](#footnote-ref-3)