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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 August 2021)**

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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. | Complete Projects under SDP of IFPP 2017-19 | | Progress to date   * Projects on Jurisdictional SAIs and Key National Indicators endorsed in XXIII INCOSAI. * WGPPA updated the Exposure Draft of GUID 5280 on public procurement audit, incorporating feedback of CAS, PAS and TSF. KSC has submitted the revised Exposure Draft to FIPP for consideration and apprasisal in September 2021 meetings. Target for completion is in 2022. * Two new Projects proposed under Component II of SDP 2020-22 of IFPP. Both would be developed by WGVBS. One of the projects on Guidance on cooperation between SAIs and three branches was initially being developed as a non-IFPP document under previous work plan but now the WG intends to develop this guidance under IFPP. The working group is collating feedback from members on proposing the project within IFPP. * 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.. | |
| * 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) | |
| Projects proposed under SDP 2020-22 | |
| * Proposed two projects under component 2 of SDP 2020-22. * Guidance for implementing INTOSAI-P 50- Principles of SAIs jurisdictional activities. | |
| * Guidance on Cooperation between SAIs and three branches; Legislature, Judiciary, and Executive | |
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| Development of non-IFPP Documents  Work Plan 2017-19 | |
| * 15 new Guidance/ Research papers (Non-IFPP) endorsed in XXIII INCOSAI. | | * Out of 27 Guidance/Research papers under the previous Work Plan 15 documents were endorsed in XXIII INCOSAI (WGEA (9), WGITA (2), WGVBS (2) and WGEI (2))[[1]](#footnote-1) * 12 Guidance/Research papers and one toolkit (WGVBS (3), WGFACML (5), WGKSDI (1), WGBD (2), WGEI (2))[[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 endorsed during 74th GB in 2020. * In addition, 15 new projects[[3]](#footnote-3) have been proposed by 6 working groups (WGEA (4), WGITA (3), WGPD (5), WGISTA (1), and WGFACML (2)). The projects are at different stages of completion.   Action items/Key next items   * Follow-up on progress of GUID for implementing INTOSAI-P 50 * Follow-up on the Exposure draft of GUID on Public Procurement Audit. * Await approval of Project proposal on cooperation between SAIs and three branches * Discuss with FIPP on proposing project for ‘Revision of INTOSAI-P 12’. * 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. | |
| **Work Plan 2020-22** | |
| * 15 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. | Projects included in 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- Auditing Privatisation and Exposure draft of GUID 5340 - on the Audit of Public-Private Partnership (PPP) will be appraised by FIPP in September 2021 meeting. * Project 2.8: IT Audit related ISSAIs   + GUID 5100 (prev. ISSAI 5300) endorsed in XXIII INCOSAI.   + Endorsement version of GUID 5101(prev. 5310) on IS Security Audit not approved by FIPP.   + Concurrence on Draft Project Proposal for revision of GUID 5101 was obtained from WGITA members in August 2020.. Revision of GUID 5101 is being taken up as part of SDP, to be placed before INCOSAI 2022 for approval. * 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 audit of disaster management – Endorsement version (English version) was presented to the 74th INTOSAI Governing Board in November 2020 in a report by KSC Chair. * Endorsement version (French, German, Spanish and Arabic version) is aimed to be presented to the 75th INTOSAI Governing Board in 2021 in a report by KSC Chair. * 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.   Action items/Key next items   * Follow-up on the approvals of the documents submitted to FIPP. * Endorsement of GUID 5330 in French, German, Spanish and Arabic languages * Follow up on GUID 5101. | |
| * Consolidating and aligning guidance on IT audit – GUID 5100 on IS Audit (Project 2.8) | |
| * Consolidating and aligning guidance for audit of Privatization and PPP – GUID 5320 & 5340 (Project 2.7) | |
| * Consolidating aligning audit of public debt – GUID 5250 (Project 2.9) * withdrawnISSAIs 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) | |
| 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. * A ‘Good Practices’ section has been added in the KSC Knowledge Center to make available compilations of Good Practices prepared by SAIs. It provides for categorization of content in four sub-sections: Introduction, Good Practice Materials, Other Relevant materials, and Regional Initiatives. 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   Action items/Key next items   * Outreach activities for promoting the Portal as Central repository of Information and tool for field auditors. * Migration of remaining 2 Working Groups webpages * 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. | |
| 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 is approved. The project team is working on the project. * Both the research projects are targeted for completion before XXIV INCOSAI.   Action items/Key next items   * Follow-up on the progress of two on-going research projects and their adherence to the QA level (QA-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 MOOC for online courses * Carry out Benchmarking exercises * Maintain Knowledge base in their websites * Interaction through Twitter * Conduct Seminars/Webinars/Workshops * Collaborative Audits | | Progress to date   * WGITA, 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 WGKSDI issue newsletters * WGEA, WGEI and WGKSDI have held training programmes. * 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. * 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, is in the process of developing 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 252 audit reports from 19 SAIs and is in the process of uploading the same.   **Working Group on Public Debt**   * WGPD organized country paper presentations on the themes ‘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’ * WGPD has participated in World Bank organized webinars on 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. A series of events as part of the “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 was jointly organized by the WGPD and the World Bank.   **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. * 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.   **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 as head 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”   **Working Group on Financial Modernization and Regulatory Reform**   * WGFMRR has developed two 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   **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.   **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.   **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. * 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.   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. * WGPD has collaborated with IDI in the development and co-branding of the **Handbook on Audit of Public Debt: A Guide for Auditors;** The QA process was completed. Versions in English, French and German are now available, and the Arabic and Spanish versions are being reviewed by member SAIs * 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 * WGITA and WGISTA are collaborating with IDI’s Leverage on Technology Advancement Initiative (LOTA) project   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. * 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 two Regions Coordination Platform meeting. 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   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. * Crosscutting Research Project on SAI Independence undertaken by KSC under Work Plan 2020-22   Action items/Key next items   * Regular updating of the library in the INTOSAI Community Portal. * Follow-up on the SAI Independence Research project and encourage wider participation in the Project. |
| **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. * 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.   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). * 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. |
| **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 forge working relationship with various International Organizations |

**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. |

**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 Controls on Public Fund * Guideline on Stolen Assets Recovery * Guideline on Audit of Corruption Prevention in Public Procurement * 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 Microeconomic 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 | * SDG 12 – Responsible Consumption and Production – Focus on Plastic Waste * Climate Action – Focus on Climate Finance * SDG 11 – Sustainable Cities and Communities – Focus on Transport * Increasing Understanding on Environmental SDGs |
| IT Audit | * Cyber Security and Data Protection Challenges * Audit of IT Management functions including IT Governance, Contract Management and Sustainability * Performance Evaluation of IT Systems |
| Public Debt | * 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 (QA2) * Guidance material for public debt auditors on debt authorization and debt contracting (QA2) * Guidance material on the Audit of Fiscal Exposures (QA1) * Compendium of Case Report: Recent Health and other crises, and its impact to Public Debt and Debt Management. |
| Impact of Science & Technology on Audit | * Conduct environmental scanning to identify key issues in science and technology that will affect governments and their auditors |
| Fight against Corruption and Money Laundering | * Guideline on Auditing Anti-corruption Risk Management * Guideline on Whistle Blowers |

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)