**Draft KSC Strategies in INTOSAI Strategic Plan 2023-28**

**Aim**

Encourage SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing and knowledge services.

**Introduction**

INTOSAI’s third strategic goal builds on the essential features of openness, sharing, and cooperation that have been INTOSAI’s hallmark throughout the years. Building on the continued work, while recognizing the structures and achievements under INTOSAI existing programs and activities, the Goal would continue to focus on increasing the visibility of INTOSAI within the community and foster inclusivity in engaging with SAIs and serve as a knowledge gateway to support SAI and Individual auditor professionalism. The Goal will strive to optimise the technology-based knowledge-sharing platform for communication and exchange of information within INTOSAI community.

The objective of this goal would be achieved by (1) promoting cooperation between SAIs and relevant stakeholders (2) effectively using the available resources including establishing need based flexible working bodies, (3) facilitating digital knowledge sharing (4) establishing broader collaboration with other strategic goals.

This goal will continue 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.

**Strategic Objectives for Goal**

The goal, led by the Knowledge Sharing Committee (KSC), includes the following strategic objectives to support greater professionalism and continuous improvement of SAIs:

3.1 Develop and maintain expertise in the various fields of public-sector auditing and help to provide content within and outside the INTOSAI Framework for Professional Pronouncements.

3.2 Enable wide exchange of knowledge and experience among INTOSAI members and effective INTOSAI communication, with an emphasis on digital solutions.

3.3. Facilitate continuous improvement of SAIs by conducting best practices studies, seminars/webinars, performing research on issues of mutual interest and concern and establishing Global knowledge centres.

**Key Strategies to achieve Goal 3 Strategic Objectives**

*For achieving 3.1: Develop and maintain expertise in the various fields of public-sector auditing and help to provide content within and outside the INTOSAI Framework for Professional Pronouncements.*

* + 1. Facilitate development of new standards and guidance under IFPP, and other relevant INTOSAI products outside Due Process of IFPP under approved Quality Assurance protocol.
		2. Update and revise existing IFPP pronouncements in close collaboration with the PSC and FIPP and maintain the relevance of the products developed outside the Due Process of IFPP, under Quality Assurance protocol.
		3. Create and maintain needs based flexible, short-term, task driven Workstreams, task forces, and communities of practice, open to all interested SAIs, as vehicles for generating and disseminating knowledge and experiences.

*For achieving 3.2: Enable wide exchange of knowledge and experience among INTOSAI members and effective INTOSAI communication, with an emphasis on digital solutions.*

* + 1. Maintain INTOSAI Community Portal as a digital hub and knowledge gateway for the field level practicing auditors and SAIs for knowledge and experience sharing, exchanging of information communication and collaboration.
		2. Establish a strategic partnership with other Goal committees and effective coordination mechanism with IDI, INTOSAI regional organizations, the Supervisory Committee on Emerging Issues and the INTOSAI General Secretariat to enable optimal utilisation of available resources and to avoid duplication and for greater cooperation in the knowledge sharing activities.
		3. Create pool of regional ambassadors in various areas to promote inclusivity in KSC activities and widen the value and benefit of the deliverables produced by the Working Bodies.
		4. Cooperate with and leverage the efforts of the International Journal of Government Auditing and the General Secretariat to expand the use of social media, and interactive tools to ensure “real time” communication across INTOSAI, its partners, and with other interested parties.

*For achieving 3.3:* Facilitate continuous improvement of SAIs by conducting best practices studies, seminars/webinars, performing research on issues of mutual interest and concern and establishing Global knowledge centres.

* + 1. Encourage research projects in public audit and conduct best practice studies, seminars/webinars addressing SAI needs and facilitate INTOSAI’s engagement with the academic community on issues of mutual interest and concern.
		2. Taking advantage of SAIs training centres and INTOSAI U, create Global Knowledge centres for training in the various audit specific domains to upskill the field practitioners of SAIs and build a network between the field level practitioners of a SAI with the training community.
		3. Encourage and facilitate the Working bodies and SAIs to adapt their procedures and knowledge sharing activities to virtual environment to the extent possible to enable wider participation of members and continuity of operations in future.