



GOAL 3

KNOWLEDGE

SHARING

OPERATIONAL
PLAN

2023 - 2025

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“ INTOSAI will encourage SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing, and knowledge services. ”

2.INTRODUCTION

INTOSAI's third strategic Goal builds on the essential features of openness, sharing, and cooperation that have been INTOSAI's hallmarks throughout the years. Building on the existing work while recognizing the structures and achievements under INTOSAI's existing programs and activities, the Goal Committee will 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. In addition, the Goal will strive to optimize the technology-based knowledge-sharing platform for communication and exchange of information within the INTOSAI community.

The objective of this Goal would be achieved by



This goal will continue to serve as the focal point for INTOSAI's efforts to develop and share knowledge regarding SAIs' efforts to support and contribute to the follow-up and review of the SDGs.

3. STRATEGIC OBJECTIVES FOR GOAL 3

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



Strategic Objective 1

3.1 Develop and maintain expertise in specific subject matter areas of public sector auditing and work with other INTOSAI entities to develop and share content for the INTOSAI Framework for Professional Pronouncements and other INTOSAI products.



Strategic Objective 2

3.2 Facilitate the wide exchange of knowledge and experience through Working Groups and Task Forces as well as effective communication among INTOSAI members with greater emphasis on digital approaches.



Strategic Objective 3

3.3 Facilitate continuous improvement of SAls through knowledge-sharing activities such as best practice studies, seminars, webinars, research on issues of interest and concern, and establishing knowledge centers.

Key Strategies to achieve Goal 3 Strategic Objective 1

Develop and maintain expertise in specific subject matter areas of public sector auditing and work with other INTOSAI entities to develop and share content for the INTOSAI Framework for Professional Pronouncements and other INTOSAI products.

Strategic Objective 1



1

KEY STRATEGY - ONE

3.1.1 Facilitate the development of new standards and guidance under IFPP and other relevant INTOSAI products outside the Due Process of IFPP under approved Quality Assurance protocol.



2

KEY STRATEGY - TWO

3.1.2 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 the Quality Assurance protocol.



3

KEY STRATEGY - THREE

3.1.3 Create and maintain needs-based flexible, short-term, task-driven Workstreams, task forces, and communities of practice, open to all interested SAs, as vehicles for generating and disseminating knowledge and experiences.



4

KEY STRATEGY - FOUR

3.1.4 Facilitate the identification of areas for knowledge development and encourage the development of guidelines, case studies, checklists, audit protocols, best practices, etc.

KEY STRATEGY - ONE

3.2.1 Maintain INTOSAI **Community Portal** as a digital hub and knowledge gateway for the field-level practicing auditors and SAs for knowledge and experience sharing, exchanging of information communication, and collaboration.



KEY STRATEGY - TWO

3.2.2 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.



KEY STRATEGY - THREE

3.2.3 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.



KEY STRATEGY - FOUR

3.2.4 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 other interested stakeholders.



Strategic Objective 2

Key Strategies to achieve Goal 3 Strategic Objective 2

Facilitate the wide exchange of knowledge and experience through Working Groups and Task Forces as well as effective communication among INTOSAI members with greater emphasis on digital approaches

Strategic Objective 3

Key Strategies to achieve Goal 3 Strategic Objective 3

Facilitate continuous improvement of SAIs through knowledge sharing activities such as best practice studies, seminars, webinars, research on issues of interest and concern, and establishing knowledge centers.

01

KEY STRATEGY - ONE

3.3.1 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 interest and concern.

02

KEY STRATEGY - TWO

3.3.2 Taking advantage of SAIs training centers, create Global Knowledge centers 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 an SAI with the training community.

03

KEY STRATEGY - THREE

3.3.3 Encourage and facilitate the Working bodies and SAIs to adapt their procedures and knowledge-sharing activities to a virtual environment to the extent possible to enable wider participation of members and continuity of operations in the future.

CROSSCUTTING PRIORITIES OF INTOSAI

INTOSAI has identified the following five crosscutting priorities for the coming years

01

Advocate for and support SAI independence

02

Contribute to the Achievement of the 2030 Agenda for Sustainable Development

03

Support the Development of SAI Resilience

04

Promote and Support Equality and Inclusiveness

05

Enhance Strategic Partnerships



CROSSCUTTING PRIORITIES OF INTOSAI

KSC will actively use the INTOSAI Community Portal to gather and disseminate information relating to SAI Independence and new and emerging areas in public auditing. The Portal will also serve as a platform to share knowledge on INTOSAI efforts in supporting and contributing towards Sustainable Development Goals. KSC shall also reorient its strategic vision toward addressing challenges that are significantly disruptive to the continued working of Supreme Audit Institutions and actively seek to explore ways of enabling SAIs to stay resilient in the face of such issues.

KSC shall actively promote studies into the control structures that enable the achievement of equality and inclusiveness and encourage the development and dissemination of knowledge on the subject.

The role of INTOSAI's Goal Chairs is to lead INTOSAI's efforts under the respective goals and thereby assist the Governing Board in implementing INTOSAI's goals and objectives. Since 2014, the Chairs of INTOSAI's Strategic Goals 1, 2, and 3 have been collaborating more closely and regularly in order to support one another to ensure effective coordination of interlinked activities and facilitate the achievement of the goals and ambitions of the PSC, CBC, and KSC in the interest of INTOSAI. KSC will continue to collaborate with other Goal chairs for better coordination of their collective efforts.

KSC has been collaborating with IDI on a number of its projects involving cooperative audits on SDGs, procurement audits, Leveraging of Technology Advancement, etc. KSC shall explore further ways in which to synergize the endeavors of IDI and the working groups.



RESOURCES

In the XXII INCOSAI, a decision was taken to allocate 25% of the INTOSAI Revenue to all the Goal Chairs to undertake various activities under their strategic priorities under the INTOSAI Strategic Plan 2017-22. A part of this allocation is being utilized for the INTOSAI Community Portal. The KSC Terms of Reference place the responsibility for further allocation of Goal Chair allocation on the Steering Committee of the KSC. The KSC SC approved the proposal to divide the remaining funds (after making provision for the funds required for the portal and other crosscutting priorities) equally among all WGs, provided they utilize the funds for activities approved in KSC Work Plan.

The Working Groups will forward a detailed proposal indicating the following:

1. Description of the area for which funding is requested (Demonstrated need for projects and initiatives)
2. Link it with the approved Working Group Work Plan commitments
3. Link with approved KSC Work Plan commitments (Defining how it is linked with the KSC Work Plan)
4. Description of anticipated benefits and timeframe for their accrual
5. Description of feasibility and risks
6. Estimated cost of the proposal (€)

Funds remaining utilized by working groups within the year will be carried forward to the following year. On a case-to-case basis, KSC SC is to consider the allocation of the share of one working group to another working group in the event that the working group does not have a sound proposal for the utilization of funds. A utilization certification must be forwarded by the Working Group chairs to Goal Chair.

In-kind contributions remain the essential element of KSC's ability to undertake its strategies and achieve results. Therefore, the Working Groups are encouraged to expand such support from the SAI community during this Work-Plan as well.

ANNEXURE I

Key Activities

Annexure 1: Key Activities

	Key Strategy	Key Activities	
3.1	DEVELOP AND MAINTAIN EXPERTISE		
3.1.1	Development of IFPP Projects	Follow up on the Projects under SDP 2017-19 and SDP 2020-2022 of IFPP.	
		Support initiatives proposed to be undertaken in the SDP 2023-26 of IFPP.	
3.1.1	Development of non-IFPP Projects	Follow up on the Projects under work plans 2017-19 and 2020-2022 of the working groups.	
		Support initiatives proposed to be undertaken in upcoming work plans of the working groups.	
		Conduct survey to identify topics of cross-cutting interest for research projects	
3.1.2	Updating existing IFPP projects	Follow up on the Projects under SDP 2017-19 and SDP 2020-2022 of IFPP.	
		Support initiatives proposed to be undertaken in the SDP 2023-26 of IFPP.	

3.1.2	Updating existing non-IFPP projects	Watch the validity periods of existing products and encourage working groups to undertake work on revising products that are nearing the end of validity periods
3.1.3	Need based working groups	Finalize an acceptable format for annual performance evaluation of working groups
		Encourage working groups to reassess priorities and redefine mandates
3.1.4	Identification of areas of knowledge development	Conduct scanning of environment to identify areas of relevance for public sector audit

3.2	WIDE EXCHANGE OF KNOWLEDGE	
3.2.1	INTOSAI Community Portal	Create a comprehensive library of audit support literature in INTOSAI Community Portal
		Encourage greater participation through Communities of Practice
		Keep portal up-to-date with information and news on events, functions etc.
		Actively promote the Portal among the SAI Community.
		Actively promote the Portal among the public auditor community.
3.2.2	Strategic partnerships	Encourage strategic partnerships with goals, regional organizations, the IDI, the SCEI, and the INTOSAI General Secretariat
3.2.3	Regional Ambassadors	Designate regional ambassadors
		Develop and finalize terms of reference for regional ambassadors
		Develop a reporting format for regional ambassadors

3.2.4	Promote use of social media, interactive tools to ensure real time communication across INTOSAI	KSC Secretariat and Working Groups will continue to cooperate and leverage the efforts of the INTOSAI Journal of Government Auditing and the General Secretariat
3.3	CONTINUOUS IMPROVEMENT	
3.3.1	Encourage research projects, conduct best practice studies, seminars/webinars	Encourage working groups to compile best practice studies
		Encourage working groups to conduct webinars and seminars for wider dissemination of knowledge
3.3.1	Engagement with Academic Community	Actively engage professionals from major academic institutions, research institutions and professional associations in the Working Group activities
3.3.2	Create Global Knowledge Centres	Encourage working groups to designate global knowledge centres

		Encourage working groups to develop course curricula, structured training modules and on-line training content
		Collaborate with IDI and U-INTOSAI to integrate efforts
3.3.2	Adaptation to virtual environment	Encourage working bodies to conduct more and more programs in hybrid format
5	CROSS-CUTTING PRIORITIES OF INTOSAI	
	SAI Independence	KSC will actively use the INTOSAI Community Portal to gather and disseminate information relating to SAI Independence
	SDG Implementation	Fully utilize the facilities of the portal to consolidate and disseminate knowledge on SDGs
		Encourage the focus on SDG aspects in all knowledge development and sharing aspects of KSC
	SAI Resilience	Actively scan to identify challenges to SAI Resilience
		Encourage knowledge development and dissemination on issues of SAI resilience
	Equality and Inclusiveness	Encourage the inclusion of the equality and inclusiveness dimension in all knowledge development and knowledge sharing activities of KSC
	Strategic Partnerships	Promote partnerships with other goals, organs of the INTOSAI, and international institutions.

ANNEXURE II

List of Non-IFPP Products Proposed/Carried over to the
Period 2023-2025

Non -IFPP Documents carried forward from Work Plan 2017-2019

WGEI	Proposed framework of government auditing for oil companies under service contract (QA 3)	Completed
	Extractive Industry Auditors Toolkit (EI Toolkit)(QA 3)	Completed
WGFACML	Guideline for Promoting Social Controls on Public Fund (Complete, approved in 74th INTOSAI GB)	Endorsed
	Guideline on Stolen Assets Recovery	Completed
	Guideline on Audit of Corruption Prevention in Public Procurement (QA 2)	Completed
	Guideline on Fighting Against Money Laundering	On-going
	Guideline on Anti-corruption practices in Concession and Public -Private Partnership Projects	On-going
WG SDG KSDI	Guidance on the Audit of Reliability of Macroeconomic Forecasts	On-going
WGBD	Guidelines on Conducting Audit Activities with Data Analytics	Completed
	Research Program on Auditing Technologies Innovation	Completed

Working Group	Name of the Pronouncement	Status
WGVBS	Update of the document Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline.	On-going
	Guideline on Implementation of Quality Control on the Audit Processes.	On-going
	Guideline document towards implementation of the challenging principles of ISSAI 12	On-going

Non -IFPP Documents under Work Plan 2020-22

Working Group	Name of the Pronouncement	Status
WGEA	Auditing Plastic Waste: Research and Audit Benchmarks for Supreme Audit Institutions (SDG 12)	Completed
	Auditing Climate Finance: Research and Audit Criteria for Supreme Audit Institution	Completed
	Auditing sustainable transport: Guidance for Supreme Audit Institutions (SDG 11)	Completed
	Auditing Sustainable Development Goals: Key Principles and Tools on Policy Coherence and Multi-stakeholder Engagement for Supreme Audit Institutions	Completed
WGITA	Guideline on Cyber Security and Data Protection Challenges (SAI Mexico)(QA 2)	Completed
	Guideline on Audit of IT Management functions including IT Governance, Contract Management and Sustainability (SAI India) (QA 2)	Completed
	Performance Evaluation of IT Systems (SAI Pakistan)(QA 2)	On-going
	Global Curriculum on IT Audit (SAI India)(QA 3)	Completed

WGPD	Research paper on 'Mapping of SAls' mandates on the audit of public debt, institutional capacities and the Regional Organization's support and resources'(QA 2)	On-going
	Guidelines on the Audit of Government Guarantees (QA 2)	On-going
	Compendium of Practical Procedures in the Audit of Debt Authorization, Debt Contracting and Legal Framework on Public Debt (QA 2)	On-going
	An Audit Reference on Fiscal Exposures (QA 1)	On-going
	Compendium 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)	On-going
WGISTA	Conduct environmental scanning to identify key issues in science and technology that will affect governments and their auditors (QA 3)	Completed
WGFACML	Guideline on Auditing Anti-corruption Risk Management (QA 2)	On-going
	Guideline on Whistle Blowers	On-going
WG SDG KSDI	Guidance on ESG Audit (QA 3)	On-going

Project proposals under work plan 2023-2025

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, with two projects: - Climate Scanner (QA 3) - Nexus Area: Climate and Biodiversity (QA 3)
	Thematic Hub on Green Economy, with three projects: - Environmental Accounting (QA 3) - Green Fiscal Policy Tools (QA 3) - Sustainability Reporting (QA 3)
WGBD	Application of Big Data in Budget Execution Audit
	Application of Big Data in Social Security and Health Services
	Artificial Intelligence in Audit Processes

Project proposals under work plan 2023-2025

Working Group	Project title
WGITA	Guidance on use & review of Artificial Intelligence Solutions
	Supplement to updated WGITA IDI Handbook on IT Audit : Development of detailed Audit Matrixes which were previously delinked from updated Handbook
WGFACML	Guideline pertaining to the extent to which INTOSAI's member SAIs comply with the implementation of their international commitments to the United Nations Convention against Corruption "UNCAC", and the resolutions of Conferences of States Parties to the Convention
	Exchange of experiences and best practices with the INTOSAI Global Expert Team (IGET) to discuss the possible cooperation activities

THANKS.