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

Table of Contents

1.   Introduction

The origin of the Knowledge Sharing and Knowledge Services Committee (KSC) can be traced to the 18th INTOSAI Congress held in Budapest in 2004, wherein a strategic goal was adopted under the Strategic plan 2005-2010 to encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, and performing research on issues of mutual interest and concern. To achieve this strategic goal, KSC was constituted at the XIX INTOSAI Congress held in Mexico City, Mexico in November 2007.

Under the earlier strategic plans, KSC was entrusted with the important task of improving the professionalism of INTOSAI through improved knowledge sharing, learning, collaboration and innovation. Since its creation, the KSC has been instrumental in development and dissemination of valuable organizational insights, avoiding duplication of effort and reducing the learning time in auditing new areas and adapting to changing environments. KSC though it's working groups and Task forces has developed several documents for the INTOSAI Framework of Professional Pronouncements since its inception. In addition numerous guidance, research papers and handbooks have been prepared by the Working Group/Task Forces of KSC.

The KSC currently has 12 working groups (Annexure 2) which engage in knowledge development and dissemination activities in their respective areas of domain specialization.

2.   Purpose

The KSC oversees the operational aspects of the third Goal of INTOSAI viz., "INTOSAI will encourage SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing and knowledge services".

3.   Mandate

KSC aims to support greater professionalism and continuous improvement of SAIs by pursuing the following strategic objectives:

- 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.

- Facilitate 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.

- 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 global knowledge centers.

4.   Structure and Composition

4.1   Structure of the Knowledge Sharing Committee (KSC)

The Knowledge Sharing Committee is composed of:

- KSC Steering Committee
- KSC Chair
- Working Groups/Task Forces of KSC
- Ad-hoc groups set up for specific purpose like Research Project Teams KSC also has five observers.

5.   Membership

The KSC is based on an open membership that constitutes a pool of resources to carry out existing and future tasks undertaken by the Working Groups and Task Forces. All members of the Working Groups/Task Forces ipso facto become members of the KSC. In addition, Chair of Professional Standards Committee (PSC) (Goal 1) and Chair of Capacity Building Committee (CBC) (Goal 2) are also   members of KSC. The list of members will be posted on the INTOSAI Community Portal. Any change in the membership of the Working Group/Task Force is notified by the Chair of the Working group/Task Force to the Goal Chair and the General.

Secretariat and likewise any changes in the membership of the KSC is intimated by the Goal Chair to the INTOSAI General Secretariat.

Observers may be admitted to the KSC Steering Committee based on request made to the KSC Chair for admission. KSC Chair may also suo motu initiate action for admission as an Observer. In either case, the KSC Chair will forward a proposal to all members of KSC Steering Committee with recommendation for a decision

5.1   Constituents of Steering Committee

The Steering Committee takes on the role of coordination and evaluates whether the KSC tasks are consistent with INTOSAI's objectives. The Steering Committee is composed of:

5.1.1   Members

The KSC Steering Committee consists of the chair of KSC, the chairs of Working Groups/Task Forces under Goal 3 and Chairs of the Ad-hoc Groups, Chair of

Professional Standards Committee (Goal 1) and Chair of Capacity Building Committee (Goal 2).

5.1.2 Observers

The INTOSAI General Secretariat, INTOSAI Development Initiative (IDI), INTOSAI Journal of Government Auditing (IJGA), Forum for INTOSAI Professional Pronouncements (FIPP), and the Supreme Audit Institution of Malaysia are observers to the KSC Steering Committee.

5.1.3 Partners

Academic and Research Institutions with which KSC has established cooperation agreements and INTOSAI Regions are the partners of the KSC Steering Committee.

6. Roles and responsibilities[1]

6.1 KSC

The KSC is responsible for achieving the objectives defined under Goal 3 of the relevant INTOSAI Strategic PlanS and ensuring the effective implementation of INTOSAI's Knowledge sharing activities in line with the Strategic Plans and the Due Process for INTOSAI's Framework of Professional Pronouncements.

6.2 KSC Steering Committee (KSC-SC)

- The KSC Steering Committee coordinates the work of the KSC and ensures that the KSC supports the objectives and goals of INTOSAI.

- The Committee monitors the progress made by the Working Groups/Task Forces/Adhoc Groups in achieving the Strategic objectives of KSC as set out in the INTOSAI Strategic Plans from time to time.

- The committee provides strategic direction to the Working Groups/Task Forces/Adhoc Groups with regard to the any work they carry out in accordance with the due process.

- The committee provides strategic direction to the project groups involved in the crosscutting Research Projects, to enable the group to achieve the set out objectives as approved in the Project Proposal.

- The Committee defines the Performance Measurement Framework/ Reporting template for the achievement of KSC Strategic objectives.

---

[1] A list of the responsibilities of the KSC chair, KSC Steering Committee, and the Working Groups/Task Forces are brought out in the INTOSAI Strategic Plan, "Handbook for INTOSAI Committees (2014)", the "Due Process for INTOSAI's framework of professional pronouncements" and the paper "Governance of the Forum for INTOSAI Professional Pronouncements (FIPP)".

- The Steering committee decides about the use of the KSC Share of the Goal Chair Allocation of INTOSAI Funds.

- The Committee approves the triennial Operational Plan of KSC

- The Committee approves the broad outlines of the contents relating to Knowledge Sharing and Knowledge Services for the INTOSAI Strategic Plans

- The Committee approves cooperation arrangements to be entered into with academic/research institutions by KSC

6.3   KSC Chair

- KSC Chair (Chair) coordinates the activities of the KSC, its Working Groups, Task Forces or Adhoc Groups.

- The Chair takes initiatives to ensure the effectiveness of INTOSAI's knowledge sharing efforts, coordinates these efforts and guarantees their alignment with the Strategic Plan.

- Monitor the implementation of work plan of the Working Groups/Task Forces and KSC's strategic objectives, the Chair could devise a reporting template for all the Working groups/Task Forces to report their progress.

- The Chair may carry out performance assessment of the work done by Working groups/Task Forces in close collaboration with the Working groups and reviews the results achieved under each objective based on agreed-upon benchmarks, such as measured performance toward established targets and the completion of major tasks or deliverables.

- The Chair prioritizes the action items and steps needed to continue progress, improve performance or to manage risks.

- The Chair presents an annual report to the INTOSAI Governing Board on the activities of the KSC.

- The Chair certifies on the Quality Assurance of all INTOSAI goods produced by the KSC Working groups/Task Forces/Adhoc groups outside the Due Process.

- The Chair represents the KSC in all INTOSAI bodies and meetings.

- The Chair will assume overall responsibility for maintenance of the INTOSAI Community Portal.

- On approval of the KSC Steering Committee, the Chair will sign cooperation agreements with partners.

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

With respect to Due Process:

- The Chair keeps a consolidated record that reflects the status and progress of all planned and ongoing projects to develop, maintain, revise or withdraw professional pronouncements.

- The Chair ascertains whether the Working Groups/Task Forces perform their designated tasks in line with the due process, and in compliance with any further directions established through the individual project proposals and FIPP's decisions on approval at the three stages; project proposal, exposure draft and endorsement version.

- At all three stages of development of the pronouncements, the Chair refers the drafts produced by the Project Group to FIPP for approval together with remarks if any.

- The Chair oversees that all pronouncements are publicly exposed for comments and refers the final pronouncements to the INTOSAI Governing Board.

- The Chair is responsible for ensuring maintenance of the pronouncements developed by the working groups/Task Forces that are dissolved after project completion or when the Working Group/Task Force wishes to be relieved of its maintenance responsibility.

- In case only minor editorial changes have been carried out in the pronouncements, the Chair assures the GB that only minor editorial and conforming changes are made through this procedure.

- The Chair every year informs the Governing Board of any revised versions of pronouncements issued in the course of the year and also on the withdrawals.

6.4 Joint responsibilities with the PSC and CBC Chairs

The KSC Chair collaborates with the Chairs of PSC and CBC to ensure that the activities of standard-setting, capacity development and knowledge-sharing support each other within INTOSAI.

The Goal Chairs share responsibility for the proper functioning of the FIPP and for certain matters related to the management of the FIPP. The PSC Chair leads any collaboration between the Goal Chairs on any such matters.

6.5 Working Groups/Task Forces and Adhoc groups

Working Groups are established to undertake knowledge development and dissemination activities related to specific subject matter areas or themes of public sector audit. In addition, ad-hoc project groups or task forces could be established by the KSC for specific purposes. Responsibilities of the Chairs of

Working Groups (WG)/Task Forces (TF)/Ad-hoc Project Groups (AG) are as below:

- The Chair of a WG/TF/AG (CWG) is responsible for the preparation of the work plan of the respective group

- CWG is responsible for overseeing the activities of the group in accordance with their work plans.

- CWG informs the Chair of KSC about their work progress in the approved reporting template.

- CWG communicates information about their work, to other INTOSAI Committees, Working Groups/Task Forces and generally to all INTOSAI members, when asked to do so by the KSC Chair.

- CWG makes available draft official products to Knowledge Sharing Steering Committee for comments and assists the KSC Chair in presenting IFPP documents for approval by IFPP, Governing Board and INCOSAI for adoption.

- CWG will provide assurance to the KSC Chair to enable him to certify the quality of all INTOSAI goods produced by the Working Group/Task Forces outside the Due Process

- In all other respects, the role of the Working Group/Task Force Chair shall be guided by provisions contained in the Handbook for Committees of INTOSAI, Due Process of IFPP and Strategic Development Plan of IFPP.

With respect to Due Process:

- CWG forwards any proposals for development or revisions of pronouncements for inclusion in the SDP of IFPP to Chair and FIPP with detailed justification.

- CWG ensures that the working group applies appropriate quality processes as required by the approved project proposal and may seek guidance from the KSC Steering Committee in order to ensure their alignment with INTOSAI's strategic goals and priorities.

7. Operational plan

The KSC develops triennial operational plans in accordance with the INTOSAI Strategic Plan and the KSC Mandate. The operational plan's period shall coincide with the period between INTOSAI Congresses. Each Working Group/Task Force develops its own triennial work plan based on the KSC Operational Plan.

8. Reporting

Annually, the KSC Chair reports to the INTOSAI Governing Board, focusing on the implementation of the strategic objectives for Goal 3 and the committee´s contribution to the cross-cutting priorities, as set out in the INTOSAI Strategic Plan 2023-2028. The report encompasses the activities carried out by the Steering Committee, the Chair, the Working Groups/Task Forces and the Adhoc groups. The report would also cover the assessment of the progress under each objective based on agreed-upon benchmarks, such as measured performance toward established targets and the completion of major tasks or deliverables. Every three years, the KSC Chair will also report to the Congress on the Committee's activities since the previous INCOSAI.

Prior to the Governing Board meeting, the KSC Chair will provide summary results of KSC's strategic objective reviews along with the proposals for next steps to the PFAC, to help inform INTOSAI's budget formulation process.

The Chair of the Working groups/Task Forces/Adhoc Groups would be presenting the report on the activities of the working group/Task Force/Project at every KSC Steering Committee meeting.

In all other matters, the reporting pattern contained in the Handbook for Committees of INTOSAI and INTOSAI Strategic Plan 2023-28 shall be applicable. The reporting details are given in Annexure 1.

9. Business of the Knowledge Sharing Committee

9.1 Meetings
- The meeting of the Main Committee of the KSC, consisting of all members of the KSC, will be held once in three years in conjunction with INCOSAI, wherein all the members and observers of KSC would be invited.
- The KSC Steering Committee meeting will be held every year.
- A simple majority of vote will decide any issue taken to decision of the Steering Committee. KSC observers and partners do not vote.
- The KSC Chair may convene extraordinary meetings.
- The SAI chairing the WG/TF/AG shall attend the annual meeting of the KSC Steering Committee, except in extraordinary circumstances with the prior approval of the Chair. KSC Chair may initiate action for change of WG/TF/AG Chair if the WG/TF/AG Chair does not attend two consecutive Steering Committee meetings.

9.2 Language
English will be the working language of the KSC.

9.3 Funding

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

9.4 Communication

E-mails and INTOSAI Community Portal will be the preferred means of communication between the KSC members between the KSC meetings.

Annexure 1
Knowledge Sharing Committee Reporting System

Documents	Description	Sender/Addressee	Delivery time
Agenda	Agenda for Knowledge Sharing Committee Main meeting	To be forwarded by the Knowledge Sharing Committee Chair to: • All members of Knowledge Sharing Committee • INTOSAI General Secretariat • INTOSAI Development Initiative IJGA • FIPP	One month before the meeting
	Agenda for Steering Committee of Knowledge Sharing Committee	To be forwarded by the Knowledge Sharing Committee Chair to: • All members of the KSC Steering Committee • Other special invitees/partners • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA • FIPP	One month before the meeting
Minutes	Minutes of the KSC Steering Committee Meetings	To be forwarded by the Knowledge Sharing Committee Chair to: • All the members of the KSC Steering Committee • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA • Other special invitees/partners • FIPP	Three months of the last date of the meeting
Reports	INCOSAI Reports	A report on the contributions of the Knowledge Sharing Committee towards the implementation of the strategic objectives and crosscutting priorities to be presented by the Knowledge Sharing Committee Chair at the INCOSAI. Copies of the report will be forwarded to: • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • All members of Knowledge Sharing Committee • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA • FIPP	Every 3rd year
	PFAC Report	A report providing summary results of the KSC strategic objective reviews and the proposals for next steps to the PFAC, to help inform INTOSAI's budget formulation process. Copies of the reports will be distributed by the Knowledge Sharing Committee Chair to: • All members of the KSC Steering Committee.	Every year

	Governing Board reports	• A report on the contributions of the Knowledge Sharing Committee towards the implementation of the strategic objectives and crosscutting priorities. Copies of the reports will be distributed by the Knowledge Sharing Committee Chair to: • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • All the members of the KSC Steering Committee • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA • FIPP	Every year
	Progress reports from Working Groups and Task Forces	A report on the contributions of the Working groups/Task Forces towards the implementation of the strategic objectives and crosscutting priorities alongwith performance measurement and prioritization of action items. This report will be forwarded to the Knowledge Sharing Committee Chair by the Working Groups/Task Forces.	Once a year, a month before the Steering committee meeting.
	Progress reports from Adhoc groups	A progress report on the work done by the Adhoc groups towards the implementation of the strategic objectives and crosscutting priorities alongwith performance measurement and prioritization of action items. This report will be forwarded to the Knowledge Sharing Committee Chair by the chair of the Adhoc Groups.	Once a year, a month before the Steering committee meeting.
Triennial Programme	Triennial work plan of Knowledge Sharing Committee	The Knowledge Sharing Committee Chair will distribute a copy to: • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • All members of Knowledge Sharing Committee • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA • FIPP • Partners	Triennially
Other documents	Changes in Work plan and outputs	The Knowledge Sharing Committee Chair will inform: • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • All members of Knowledge Sharing Committee • FIPP	As soon as possible

Annexure 2

Working Groups under Knowledge Sharing Committee

S.No.	Working Group
1	WG on Value and Benefits of SAIs (WGVBS) – SAI Mexico
2	WG on Fight Against Corruption and Money Laundering (WGFACML) – SAI Egypt
3	WG on Financial Modernization and Regulatory Reform (WGFMRR) – SAI USA
4	WG on SDG and Key Sustainable Development Indicators – (WG SDG KSDI) – SAI Russia
5	WG on Evaluation of Public Policies and Programmes (WGEPPP) – SAI Switzerland
6	WG on Public Procurement Audit (WGPPA) – SAI Russia
7	WG on IT Audit (WGITA) – SAI India
8	WG on Public Debt (WGPD) – SAI Philippines
9	WG on Environmental Auditing (WGEA) – SAI Finland
10	WG on Audit of Extractive Industries (WGEI) – SAI Uganda
11	WG on Big Data (WGBD) – SAI China
12	WG on Impact of Science and Technology on Auditing (WGISTA) – SAI UAE