



**Minutes of the 5<sup>th</sup> Meeting of the  
Steering Committee of INTOSAI Committee on  
Knowledge Sharing and Knowledge Services  
(New Delhi, India, 16-17 September 2013)**



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The 5<sup>th</sup> meeting of the Steering Committee of the INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC) was held at New Delhi, India on 16 and 17 September, 2013. The meeting was presided over by Mr. Shashi Kant Sharma, Comptroller & Auditor General of India and Chairman of the KSC. The list of delegates who attended the meeting is attached as Annexure.

Agenda item 1

**Welcome Address and Opening Remarks by the Chair**

Mr. Shashi Kant Sharma, the Chairman of the KSC opened the meeting by welcoming the committee members and the observers from the INTOSAI General Secretariat, Director of Strategic Planning, Professional Standards Committee (Goal 2), INTOSAI Development Initiative (IDI) and the International Journal of Government Auditing to New Delhi, and thanked them for their support in convening this meeting in a short time. The Chairman stated that this meeting of the Steering Committee would provide an opportunity to collectively review the progress achieved by the Working Groups and Task Forces of Goal 3 in relation to programmes and activities undertaken by them in tandem with the updated INTOSAI Strategic Plan 2011-2016. He also informed the Committee that the deliberations at the meeting will form the basis of the Goal-3 report to be presented at the 64<sup>th</sup> Governing Board meeting and the XXI INCOSAI to be held in Beijing, China in October 2013.

Mr. Sharma stated that the KSC, since its creation in November 2007, seeks to facilitate exchange of best practices on areas in which SAIs work and the focus of the INTOSAI KSC is on the management of diverse audit methodologies as a strategic asset and encouraging its sharing amongst SAIs. He appreciated the Working Groups for excellent work since INCOSAI held in South Africa. Mr. Sharma briefed the delegates about an electronic tool being developed by the INTOSAI Task Force on SAIs' Information Database and about two new Working Groups/Task Forces proposed to be formed under KSC.

Thereafter, the Agenda was endorsed by the members of the KSC.



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Agenda item 2

**Remarks by INTOSAI Secretary General**

Ms. Elfriede Hammelmueller from INTOSAI Secretariat presented the report of the INTOSAI General Secretariat on behalf of the Secretary General. Ms. Elfriede Hammelmueller stated that the General Secretariat continued the communication activities regarding the dissemination of the UN Resolution on “Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” that was adopted by the United Nations General Assembly on 22 December, 2011. She informed that the General Secretariat also prepared a new edition of the brochure on the Lima and Mexico Declarations. This new edition does not only comprise the full wording of the Lima and Mexico Declarations but also the United National Resolutions.

Ms. Elfriede also stated that the INTOSAI General Secretariat organized in cooperation with the United Nations, the 22<sup>nd</sup> UN/INTOSAI Symposium on “Audit and Advisory Activities by SAIs: Risks and Opportunities, as well as Possibilities for Engaging Citizens” in Vienna, Austria. In this meeting UN DESA, UNODC, UNEP, OECD, GIZ showcased the great interest in the exchange of experience among SAIs and INTOSAI.

She also informed that, on the occasion of the 60<sup>th</sup> anniversary of INTOSAI, the General Secretariat of INTOSAI prepared an anniversary publication entitled “60 years INTOSAI – 50 years General Secretariat: Transparency, Accountability, Good Governance”. The publication will be disseminated on the occasion of the XXI INCOSAI in Beijing, China and will be available after the Congress for all members on the INTOSAI website.

Agenda item 3

**Report on INTOSAI Strategic Plan by the Director of Strategic Planning**

Mrs. Monika Gonzalez Koss, Director of INTOSAI Strategic Planning (DSTP) presented a report on the implementation of the Strategic Plan 2011-2016 by all the four Goal chairs. The DSTP expressed her thanks and appreciation to all those involved in the rapidly progressing implementation of the Strategic Plan, notably the



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Steering Committee Chairs, Goal Liaisons and their Teams. Ms. Monika also intimated that in accordance with the INTOSAI Due Process for Professional Standards, 12 ISSAIs and INTOSAI GOVs will be endorsed at the XXI INCOSAI.

She informed the Committee that DSTP has prepared an evaluation matrix for a mid-term assessment of the progress in the implementation of the Strategic Plan 2011 – 2016 in order to be able to present to the Governing Board and XXI INCOSAI an evaluation in October 2013.

Agenda Item 4

**Presentation on the recent activities of the INTOSAI Development Initiative**

Mr. Shourjo Chatterjee, Knowledge Manager from the INTOSAI Development Initiative (IDI) gave an account of the progress and achievements of the IDI in the fields of capacity building activities and knowledge sharing efforts, and update on developments in the INTOSAI-Donor Cooperation. He informed that during the last year, the IDI had worked in cooperation with all INTOSAI regions to meet the capacity building needs of the SAIs. The IDI played an active role in the development of IDI-WGITA Handbook on IT Audit for SAIs: 2013, IDI-CAROSAI Guide on RBAFA: May 2011 and IDI-WGPD Guide on Auditing PDMA: May 2011; within INTOSAI and had cooperation programmes with Working Groups of KSC i.e. WGITA: IT Audit Programme, WGPD: Audit of Public Debt Management, WGVBS: SAI-PMF and WGEA: Environmental Audit of Forestry. The IDI was confident that this cooperation would continue in the future and that its close relationship with various INTOSAI bodies would continue as it embarks on new capacity building programmes and activities. He also gave information about the features of the IDI's Strategic Plan 2014-2018.

Agenda item 5

**Report on the achievements of International Journal of Government Auditing  
(Editor of IJGA)**

The report was presented by Ms. Muriel J. Forster, Editor of the International Journal of Government Auditing. Ms. Forster presented the Annual Report and audited financial statements of the International Journal of Government Auditing for the year ended 31 December 2012. She informed the members that the Journal had



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received a clean audit opinion from their external auditors and it continued to maintain adequate financial reserves. She recognized and appreciated the in-kind contributions made by the SAIs of Austria, Canada, Tunisia, and Venezuela in coordinating the translation of the Journal in each of INTOSAI's five official languages.

She also intimated that the Journal's board recently decided to end print subscription for non-SAI subscribers; those readers will now be provided with the option of an electronic subscription but the Journal's print commitments to SAI-subscribers will remain the same. To better serve those subscribers, the Journal will be surveying its members to ascertain their current needs.

Agenda item 6

**Report by the Professional Standards Committee – Goal 1 (PSC Secretariat)**

Ms. Nanna Schinpper, Head of the PSC Secretariat at Denmark presented the PSC Report. She presented an overview of the International Standards of Supreme Audit Institutions (ISSAI)-2010. Ms. Nanna introduced the fundamental auditing principles (ISSAIs 100 to 400) being developed by the PSC. She informed the Committee that the PSC has prepared drafting conventions for level 4 auditing guidelines to ensure uniform use of concepts and writing style. Ms. Schinpper also intimated the Committee that the ISSAIs/GOVs 9200, 9210, 9220 and 9230 have been withdrawn by the Professional Standard Committee. It was also intimated that the Project on Quality has been dissolved. Ms. Schinpper presented the outlines of the Work Plan of PSC for the period 2014-2016.

Agenda item 7

**Progress Report of Working Group on Accountability and Audit of Disaster Related Aid (European Court of Auditors)**

Mr. Gijs de Vries, Member of the European Court of Auditor and Chairman of the Working Group presented the progress report of the Working Group. He apprised the committee about the developments since last KSC Steering Committee in September 2012. Mr. Gijs de Vries intimated to the committee that the Working Group has developed five ISSAIs and one INTOSAI GOV which would be presented



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for endorsement in the upcoming Governing Board meeting and the XXI INTOSAI Congress in Beijing, China in October 2013. Mr. Gijs de Vries proposed to disband the Working Group in the upcoming INTOSAI Congress. Mr. Gijs de Vries apprised the Committee on various activities undertaken for further development of audit guidance material, and establishing guidance and good practice in accountability.

The chairman of KSC intimated that the materials related to the Working Group, after its dissolution, would be hosted on the KSC website [www.intosaiksc.org](http://www.intosaiksc.org) and member SAIs would be able to access the same by clicking on the link 'Disbanded WGs/TFs' on the home page of the KSC website. Further, SAI-India would also provide forum for successful implementation of the INTOSAI GOV 9250 on 'Integrated Financial Accountability Framework'.

The Steering Committee agreed to above two proposals of the Working Group.

Agenda item 8

**Progress Report of Working Group on Fight Against Corruption and Money Laundering (SAI-Egypt)**

Ms. Shahinda Galal, Auditor from SAI Egypt presented progress report of the Working Group. Ms. Galal stated that the main objective of the Work Plan (2011-2013) of the Working Group was to support the Supreme Audit Institutions' efforts in fields of fighting corruption and money laundering, broadening available concepts and best practices through developing guidelines, submitting training programs, other countries experiences, case studies relevant to their efforts exerted to deterring, detecting and fighting corruption and money laundering. She also stated that the Working Group is developing one ISSAI and one INTOSA GOV which would be presented before the XXII INTOSAI Congress to be held in 2016 in the United Arab Emirates.

Agenda item 9

**Progress Report of Working Group on Public Debt, and discussion (SAI-Mexico)**

Mr. Jagbans Singh of SAI-India presented the report of the Working Group on behalf of SAI Mexico. He presented a brief report of the latest activities of the Working Group which included modifications in its membership, which now also consists of



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SAIs from China, Indonesia, Moldova, Romania, and most recently, India, which have received the unanimous support from the member SAIs to join the activities of the Working Group. Mr. Singh stated that the Working Group has developed one ISSAI which will be presented for its final approval in 2016, during the XXII INTOSAI Congress.

He also stated that in view of the on-going initiative of ISSAIs' harmonization, the Working Group continued its work on the revision of the existing standards on public debt. This effort was aligned to certain criteria and to a defined working program and was executed by teams established within the Working Group.

Agenda item 10

**Progress Report of Working Group on Value and Benefits of SAIs, and discussion (SAI-South Africa)**

Ms. Lelanie Vermeulen, Senior Manager from SAI-South Africa presented the progress report of the Working Group. She intimated to the Committee that the Working Group has developed an ISSAI-12 on "The Value and Benefits of Supreme Audit Institutions - making a difference to the lives of citizens", and an INTOSAI document on "Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline". These documents were presented to the Steering Committee for approval and would be presented before the 64<sup>th</sup> meeting of the INTOSAI Governing Board and the XXI INTOSAI Congress, for final endorsement.

The pilot version of the Performance Measurement Framework for Supreme Audit Institutions (SAI-PMF) will be presented at the XXI INCOSAI in Beijing in 2013 for information and raising awareness.

Ms. Lelanie also stated that the Working Group at its 6<sup>th</sup> meeting had decided that the Working Group on Value and Benefits of SAIs should continue in its current form to complete the working group's mandate. At the same meeting it was also decided that due to the close relationship between the Task Force on SAIs' Information Database and the Working Group on Value and Benefits of SAIs, the two groups should merge their activities and function as one Working Group under the



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chairmanship of the SAI of Mexico. This proposal will be presented to the 64<sup>th</sup> INTOSAI GB and the XXI INTOSAI Congress for consideration and approval.

The Steering Committee approved the documents presented to them and agreed with the above proposals on the future of the Working Group. The Steering Committee agreed to present the documents and proposals before the 64<sup>th</sup> meeting of the INTOSAI Governing Board and the XXI INTOSAI Congress for final approval.

Agenda item 11

**Progress Report of Working Group on IT Audit (SAI-India)**

Mr. Jagbans Singh from SAI India presented the report on the activities and achievements of the Working Group. He informed the Committee that since the XX INCOSAI held in November 2010, SAIs of Cambodia, Indonesia, Iraq and Korea have joined this Working Group as members whereas SAI of Brunei Darussalam has joined as an observer. SAIs Netherlands, Sweden and Canada have opted to withdraw owing to other commitments in INTOSAI.

He stated that the Working Group had held three meetings since the XX INCOSAI 2010. The 20<sup>th</sup> meeting of the Working Group was held in the Sun City, South Africa in April 2011. The 21<sup>st</sup> meeting was held in Kuala Lumpur, Malaysia in January 2012. SAI of Republic of Lithuania hosted the 22<sup>nd</sup> meeting of WGITA and 7<sup>th</sup> Performance Auditing Seminar in 2013. Mr. Singh gave an account of the final report of the five research projects undertaken by the Project Leads under the WGITA Work Plan 2011-2013.

Mr. Singh also presented the outlines of the WGITA Work Plan (2014-2016) which was approved by the Working Group in its 22<sup>nd</sup> meeting held at Vilnius, Lithuania in April, 2013. A total five research projects were identified for the WGITA Work Plan (2014-2016). These projects would be completed before the next INTOSAI Congress in 2016. The progress of the projects would be monitored by the Chair, WGITA from time to time.

He informed the Committee that the Working Group has developed a comprehensive IT Audit Handbook in collaboration with IDI and also developed guidelines on Key



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Performance Indicators for auditing IT programmes. These documents would be presented before the 64<sup>th</sup> Governing Board and the XXI INTOSAI Congress for information as suggested by Ms. Monika Gonzalez, Director of Strategic Planning.

Agenda item 12

**Progress Report of Working Group on Environmental Auditing (SAI-Estonia)**

Dr. Alar Karis, Auditor General of Estonia and Chair of INTOSAI Working Group on Environmental Auditing presented the progress report of the Working Group. He informed the KSC that the INTOSAI WGEA had currently 74 members SAIs, forming one of the largest interest groups operating under the INTOSAI. He intimated that this Working Group has developed several research documents for the use of the INTOSAI community under the chairmanship of SAI-Estonia. He gave an account of the research projects to be undertaken by the Working Group during the next WGEA Work Plan (2014-2016). It was intimated that the Working Group has signed Memorandum of Understanding with the United Nations Environment Programme in Nairobi in September 2013.

Dr. Karis intimated that the 1<sup>st</sup> WGEA training course would be held in November - December 2013 at iCED, Jaipur which has been designated as Global Training Facility for environmental auditors. It was also intimated to the Committee that the chairmanship of the Working Group will be officially transferred to the SAI-Indonesia at the XXI INTOSAI Congress in October 2013 in Beijing.

Agenda item 13

**Progress Report of Task Force on SAIs' Information Database (SAI-Mexico)**

Mr. Jagbans Singh from SAI-India presented the progress report of the Task Force on behalf of SAI-Mexico. He informed that the Task Force on SAIs' Information Database is developing an electronic tool in five INTOSAI official languages: Arabic, English, French, German and Spanish. After a pilot run of the tool by the Task Force members, the tool will be disseminated to the INTOSAI community in mid-September to complete a survey, which would form the basis of the SAI's Information Database. The chair of the Task Force has requested to dissolve the Task Force as its three year mandate is coming to an end.





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As already decided, the Task Force on SAIs' Information database will be merged with the Working Group on Value and Benefits of SAIs. The merged Working Group would be chaired by SAI-Mexico.

Agenda item 14

**Progress Report of Working Group on Key National Indicators (SAI-Russian Federation)**

The report was presented by Mr. Roman Senin, Head of Unit at the Accounts Chamber of the Russian Federation. He appraised the Committee about the main outcomes of the Working Group. A basic methodological product of the Working Group i.e. the White Paper on KNIs has been prepared by the Working Group. The document contains well-structured and clear guidelines for SAIs in the sphere of using KNIs during strategic audit and when comparing national, sectorial and regional programmes of social and economic development. At the 6<sup>th</sup> meeting of the Working Group, a decision was taken on the possible transformation of the White Paper into an ISSAI.

Lastly, Mr. Senin reminded the Committee that all information on the Working Group activity, including documents, decisions, subprojects results, plans and reports are available at the website of the Working Group ([www.ach.gov.ru/en/intosaikni](http://www.ach.gov.ru/en/intosaikni)).

Agenda item 15

**Progress Report of Working Group on Financial Modernization and Regulatory Reform (SAI-USA)**

Ms. Muriel J. Forster from the Government Accountability Office of the United States of America presented the report of the Working Group. She presented a brief report of the latest activities of the Working Group and informed that the financial and economic crises are not new phenomena. From time to time, the world economy has been hit by financial crises. But the scale and scope of the 2007-2009 financial crisis highlighted the global and interconnected nature of the financial system and its importance to the world economy. The Working Group has 25 members as on date.

She also stated that the new Financial Modernization and Reform Working Group aims to assist SAIs in addressing these challenges by (1) developing tools and



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knowledge-sharing opportunities for evaluating national reforms, (2) establishing mechanisms for sharing information on the progress of reforms between INTOSAI and international organizations (3) systematically tracking information of reforms at national and international levels.

Agenda item 16

**Progress Report of Working Group on Program Evaluation (SAI-France)**

Mr. Charles Seibert from the SAI-France presented the progress report of the Working Group. He informed that an evaluation is a process aimed at scrutinizing a public policy or program as systematically as possible. It analyzes its objectives, its implementation, its outputs and outcomes, and it generally seeks to measure its intended and non-intended impacts on the individuals and legal identities that are targeted by the policy or program.

Mr. Seibert also intimated that the Working Group has prepared a draft document setting main items for the methodological guide for evaluation.

Agenda item 17

**Creation of new Task Force on Contract Audit and Working Group on Audit of Extractive Industries (SAI-Russian Federation and SAI-India)**

Mr. Roman Senin, Head of Unit at the Accounts Chamber of the Russian Federation proposed to create a new Task Force on Procurement Contract Audit, idea of which was expressed by the SAIs of Russian Federation and United States of America at the 63<sup>rd</sup> INTOSAI Governing Board meeting held in Chengdu, China in November 2012.

Mr. Jagbans Singh from SAI-India proposed to create a new Working Group on Audit of Extractive Industries based on mapping of SAI involvement in the audit of Extractive Industries by the INTOSAI-Donor Cooperation.

The above proposals would be presented for approval in the upcoming INTOSAI Governing Board meeting and INTOSAI Congress in Beijing in October 2013.

The Steering Committee approved the above proposals and agreed to present the same before the 64<sup>th</sup> Governing Board and the XXI INTOSAI Congress for final approval.



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Agenda item 18

**Any other item for discussion with permission of the Chair**

There was no item for discussion.

Agenda item 19

**Venue for the next KSC Steering Committee meeting (KSC Chair, SAI-India)**

The Central Auditing Organization of Egypt agreed to host the 6<sup>th</sup> KSC Steering Committee meeting. Venue and dates of the meeting would be communicated separately.

Agenda item 20

**Closing Remarks and end of session (KSC Chair, SAI-India)**

Mr. Shashi Kant Sharma thanked the delegates for their active participations and fruitful contribution to the meeting. He expressed the view that the participation of all the principal players of INTOSAI, viz., the General Secretariat, Director of Strategic Planning, the International Journal of Government Auditing, the INTOSAI Development Initiative and the Professional Standards Committee make these annual meetings of the Steering Committee an important forum for exchange of information and ideas.

He then declared the meeting closed.

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**ANNEXURE**

**List of participants**

<b>Country SAI</b>	<b>#</b>	<b>Name of the participant</b>	<b>Designation</b>
India (Chair)	1	Mr. Shashi Kant Sharma	Comptroller & Auditor General of India
	2	Mr. Jagbans Singh	Director General (IR)
	3	Mr. Anadi Mishra	Secretary to CAG
	4	Mr. Rajdeep Singh	Director (IR)
Egypt	5	Ms. Shahinda Galal	Auditor
Estonia	6	Dr. Alar Karis	Auditor General of the Estonia
	7	Ms. Tuuli Rasso	Head of International Relations Service
European Court of Auditors	8	Mr. Gijs De Vries	Member of the European Court of Auditors
France	9	Mr. Charles Seibert	DRIAEF Team Member
Russian Federation	10	Mr. Roman Senin	Head of Unit
	11	Mr. Andrey Bazin	Deputy Head of Unit
South Africa	12	Ms. Lelanie Vermeulen	Senior Manager
United States of America	13	Ms. Muriel J. Forester	Editor of IJGA
Denmark	14	Ms. Nanna Schnipper	Head of Section, PSC Secretariat
INTOSAI General Secretariat, Austria	15	Ms. Monika Gonzalez-Koss	Director of Strategic Planning
	16	Ms. Elfriede Hammelmüller	Auditor
IDI, Norway	17	Mr. Shourjo Chatterjee	Knowledge Manager