|  |  |
| --- | --- |
|  | Initiatives / projects on schedule  |
|  | Initiatives / projects behind schedule |
|  | Serious difficulties being experienced – Internal factors |
|  | Serious difficulties being experienced – External factors (beyond the control of the Committee) |
|  | Not yet scheduled to start |
|  | Initiatives / projects completed  |

Key to progress indicator colours

KSC work plan 2017-2019

**Report of the INTOSAI Knowledge Sharing & Knowledge Services Committee (KSC)**

 **Strategic objectives review report (As on June 2019)**

|  |  |  |  |
| --- | --- | --- | --- |
| **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 Project on development of Pronouncements on:
 | Progress to date* Three Working Groups, viz. VBS through Forum for Jurisdictional SAIs, WGKNI and PPA will be developing two GUIDs and one Principle in the IFPP.
* Endorsement version of the Principles on Jurisdictional Activities of SAIs forwarded to FIPP for approval.
* Endorsement version of Audit of KNI forwarded to FIPP for approval.
* Projects on Jurisdictional SAIs and KNI is expected to be completed by XXIII INCOSAI
* Exposure draft on GUID on Public Procurement Audit forwarded to FIPP for approval.
* The project on PPA is expected to be completed by 2020 GB.

Action items/Key next items* Follow-up on the approvals of FIPP on Jurisdictional SAIs, KNI and PPA
* The WGs and the KSC Chair to monitor the completion of other non-IFPP documents.
 |
| * Jurisdictional SAIs (SAI France)
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| * Key National Indicators (SAI Russia)
 |
| * Public Procurement (SAI Russia)
 |
| * 27 Guidance/ Research papers developed by 7 Working Groups under KSC; WGEA, WGITA, WGVBS, WGKNI, WGFACML, WGEI and WGBD during 2017-19.
 |
|  |
| 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.  | * Complete the following four projects included in SDP by INCOSAI 2019:
 | 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.
	+ Project proposal on Privatisation and approved by FIPP. Exposure Draft being prepared. Expected to be completed by 2020 GB.
* Project 2.8: IT Audit related ISSAIs
* Exposure draft on ISSAI 5310 and ISSAI 5310 (now GUIDs under 5100 series) approved by FIPP. Endorsement version for both the GUIDs forwarded to FIPP.
* Expected to be completed by XXIII INCOSAI.
* Project 2.9: Public Debt related ISSAIs
* Project proposal and Exposure draft approved by FIPP.
* Endorsement version exposed for public consultation.
* Expected to be completed by 2020 GB.
* Project 2.10: Disaster related Aid
	+ Project proposal on Disaster related aid approved by FIPP. Exposure Draft being prepared.
	+ Expected to be completed by 2020 GB
* May result in revision/withdrawal of 18 ISSAIs.
* A task team created by WGVBS to analyse and review ISSAI 12 which is due for revision in 2022.

Action items/Key next items* Follow-up on the approvals of the documents submitted to FIPP.
* Follow up on the projects 2.7 and 2.10.
 |
| * Consolidating and aligning guidance for audit of Privatization (Project 2.7)
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| * Consolidating and aligning guidance on IT audit (Project 2.8)
 |
| * Consolidating and aligning audit of public debt (Project 2.9)
 |
| * Consolidating and aligning audit of disaster Related Aid (Project 2.10)
 |
|  |
| 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.
* WGITA webpage in the Portal completely functional.
* Portal promoted in the INTOSAI Regions Coordination Platforms and ASOSAI, CAROSAI and OLACEF meetings.
* Talks being held with ARABOSAI, CAROSAI on support translation and enriching of library and knowledge center.

Action items/Key next items* Outreach activities for promoting the Portal as Central repository of Information and tool for field auditors.
* Migration of Working Group webpages.
* Maintenance of webpages by Working Groups.
* Working Groups to utilize the features like CoP, Videoconferencing, Webinars and event registration for their activities.
 |
| 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. | * Research Project on ‘Auditing Emergency Preparedness’
 | Progress to date* Research Project teams set up consisting of 8 SAIs for each research project.
* Project Initiation Document approved in the 9th KSC-SC meeting for both projects.
* Exposure draft on Auditing Emergency Preparedness forwarded for approval of KSC SC.
* Project lead on Citizen Participation in Public Audit has sought further period of one year to complete the project.

Action items/Key next items* To keep track of the progress of these projects and adherence to the QA level (QA-2) procedure.
 |
| * Research Project on ‘Citizen Participation in Public Audit’
 |
| 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
* Carry out Benchmarking exercises
* Maintain Knowledge base in their websites
* Interaction through Twitter
* Conduct Seminars/Workshops
 | Progress to date* WGITA, WGPPA, WGEA, WGFMMR, WGEPPP, and WGBD through country paper presentations in their annual meetings exchange experience and practices among the SAIs.
* WGEA and WGEI issue newsletters.
* Over 947 subscribers for WGEI newsletters.
* WGEA conducted 2 trainings in 2017 (Jakarta and Jaipur) and three in 2018 (Jakarta &Jaipur) on Environmental Audit, Forestry and Water issues.
* WGEA is developing one MOOC on Waste Management and also has developed training tool kit on 2 topics.
* WGEI in collaboration with AFROSAI-E conducted 3 trainings.
* WGEI developed a Global Training Framework and auditor’s toolkit on audit of EI.
* WGFACML has developed training material on "Greater effectiveness of SAIs in fighting corruption"
* Annual audit databases/ Good Practices are maintained by WGITA, WGEA, WGFMMR and WGEI in their websites.
* WGEI, SAI Kenya, Zambia and Zimbabwe benchmarked with Uganda, USA and India.
* Knowledge base on Key National Indicators, an electronic resource on the subject matter maintained by WGKNI.
* WGKNI is also on twitter.
* 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.
* WGITA held a Performance Audit Seminar and 2 International Audit Seminars in conjunction with the annual meetings.
* WGEI held one workshop on Cost Recovery Manual and Risk.
* WGFMMR held a training workshop in 2017 on the development and use of criteria for financial sector audits.

Action items/Key next items* WGEI to commence training activities in EI in designated GTFs.
* WGITA to commence development of Global curriculum after INCOSAI.
* Utilise potentialities of INTOSAI Community Portal for knowledge dissemination activities.
* Promote capacity building activities in the next Work Plan.
 |
|  | * 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
* WGEI has established links with African Tax Administration Forum (ATAF) National Resource Governance Institute (NRGI), Canadian Audit and Accountability Foundation(CCAF) and WB.
* WGEA has forged cooperation with UNDESA, UNEP, UNFCCC. UNDESA has been observer for WGEA meeting.
* 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.
* WGVBS has maintained working relationship with Inter-American Development Bank (IADB), International Banking Partnership, World Bank and UNDESA. They are also observers of WGVBS.
* WGFACML maintains working relationship with World Bank Financial Market Integrity Group and Egmont Group.
* WGITA involves ISACA in the project on Revision of ISSAI 5310.
* AFROSAI-E is observer of WGBD
* ISO PC 295 and WGBD exchange information.

Action items/Key next items* WGKNI finalizing agreement for cooperation between INTOSAI and OECD.
* WGFMRR to reach out to other international organizations to establish working relationships, such as the International Organization of Securities Commissions
* WGVBS exploring relationship with OECD.
 |
| 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. | **IDI*** 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 underway.
* WGITA in collaboration with the INTOSAI Development Initiative (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.
* WGPD has collaborated with IDI in Cooperative audit on Public Oversight and Sovereign lending and borrowing Framework. Guidance on Public Debt Auditing and Quality Assurance is updated under QA protocol of IDI.
* WGEA is cooperating with IDI on Audit of Disaster Management.
* Programme on SAIs Fighting Corruption is undertaken by IDI in cooperation with WGFACML

Action items/Key next items* Documentation of lessons learned and publication of a Compendium of Audit findings under SDGs programme.
 |
| **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”.
* 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“
* AFROSAI-E is observer of WGBD and WGITA
* 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.
* CAROSAI, AFROSAI, OLACEFS and ARABOSAI have evinced interest in features of INTOSAI 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.
 |
| 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 Stream 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, WGKNI, WGPPA, WGPE are coordinating with IJGA in providing various new items related to their meeting etc.
* IJGA support sought for wider dissemination of exposure of non-IFPP documents in INTOSAI Community Portal.

Action items/Key next items* Assistance of the IJGA will be sought for wide publicity of the new INTOSAI Community Portal.
 |
| **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.

Action items/Key next items* Regular updating of the library in the INTOSAI Community Portal.
 |
| **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 underway.
	+ About 73 SAIs from all the Regions (except ARABOSAI) are participating in the Programme.
	+ The programme commenced in July 2017 and will end in 2019 with compendium of audit findings published by IDI.
	+ Guidance for Auditing Preparedness for Implementation of SDGs published.
* WGEA developing Audit Guideline Plan on delivering the 2030 Agenda through Environmental Auditing.
* Library in the INTOSAI Community Portal contains documents related to audit of SDGs.

Action items/Key next items* Documentation of lessons learned and publication of a Compendium of Audit findings under SDG programme to be published by IDI before INCOSAI
* 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
	+ Goal chairs participated in the Regions Coordination platform.
	+ KSC and PSC also participate in CBC’s Task Force on INTOSAI Auditor Professionalization.
* The collaborative initiatives include Reporting Dash Board, Governance of FIPP, FIPP Chair and members’ selection, Formulation and Implementation of SDP, QA on Global Public goods, Effective dates for the Pronouncements and setting of TSF.
* Goal Chairs are also involved in Revising the Handbook on INTOSAI Committees.
 |
| **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 gather 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 in Page 7  |