|  |  |
| --- | --- |
|  | 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**

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| --- | --- | --- | --- |
| **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* From 19 proposals for development of new IFPP products, after regular interactions with WGs, number of proposals was brought down to 6 and finally to 3 for inclusion in the SDP.
* Project proposals on audit of KNI and PPA approved by FIPP.
* Proposal on Jurisdictional SAIs has been provided conditional approval. Revised Project proposal on development of fundamental Principles on Jurisdictional activities is being examined.
* Exposure draft on KNI and PPA forwarded to FIPP for approval.

Action items/Key next items* Revised Project proposal on development of fundamental Principles on Jurisdictional activities will be forwarded to FIPP after deliberations at KSC SC meeting.
* Follow-up on the Exposure draft on 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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| * Public Procurement (SAI Russia)
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| * Key National Indicators (SAI Russia)
 |
| * Five working groups under KSC; WGEA, WGITA, WGVBS, WGKNI and WGFACML would prepare 14 Guidance during 2017-19
 |
| * Five working groups; WGEA, WGVBS, WGKNI, WGFACML and WGBD will publish research papers on 12 topics 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:
* Consolidating and aligning guidance for audit of Privatization (Project 2.7)
* 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)
 | Progress to date* Project 2.7 & 2.10: Privatisation and Disaster related Aid
	+ Under Model C of FIPP.
	+ Team assembled to assess the requirement of ISSAIs on the subject matter.
	+ SAI China, ECA, Fiji, India, Philippines, USA are team members.
	+ Based on the recommendation of FIPP, development of 3 GUIDs one each on Privatisation, PPP and Disaster related aid being taken up.
	+ Project proposal on the above GUIDs forwarded to FIPP for approval.
* Project 2.8: IT Audit related ISSAIs
* Project proposals on ISSAI 5310 and ISAI 5310 (now GUIDs under 5100 series) approved by FIPP.
* The exposure draft on above GUIDs forwarded to FIPP for approval.

 Project 2.9: Public Debt related ISSAIs* Project proposal approved by FIPP.
* WG has sought extension of time till 9th October for submission of exposure draft.
* 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* Project team for project 2.7 and 2.10 will be formed after approval of Project proposal by FIPP.
* Follow-up on the submission of exposure draft on PD.
 |
| 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 under testing phase.
* Talk being held with ARABOSAI, CAROSAI on support in translation and enriching of library and knowledge centre.
* WGITA webpage in the Portal completely functional.

Action items/Key next items* Outreach activities promoting the Portal as Central repository of Information and tool for field auditors.
* Migration of Working Group webpages.
 |
| 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’ and ‘Citizen Participation in Public Audit’ to be completed before INCOSAI 2019.
 | 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.
* Projects in progress.

Action items/Key next items* To keep track of the progress and adherence to the QA level (QA-2) .
 |
| 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 through country paper presentations in their annual meetings exchange experience and practices among the SAIs.
* WGEA, WGEI, WGFACML issue newsletters.
* Over 350 subscribers for WGEI newsletters.
* WGEA conducts trainings every year, one MOOC and also has developed training tool on 2 topics.
* WGEI in collaboration with AFROSAI-E conducted 3 trainings.
* WGEI developing a Global curriculum on audit of EI and a toolkit on audit of EI.
* Annual audit databases 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.
* WGFMMR held a training workshop in 2017 on the development and use of criteria for financial sector audits.
* WGFACML has developed training material on "Greater effectiveness of SAIs in fighting corruption"
* WGPE has conducted a 2 day seminar on quantitative and qualitative methods of evaluation and seminar on evaluation cases in health sector.
* International Audit Seminars held in conjunction with 26th and 27th WGITA meeting.

Action items/Key next items* WGPE has planned a methodological workshop on the optimal use of socio-economic studies and statistical data in 2019 and follow-up of the implementation of INTOSAI GOV 9400 guidelines.
* WGITA Performance audit seminar to be held in 2019
* WGEA will conduct 5th forestry training and 6th environmental training in 2018
* International workshop on auditing waste management will be conducted in January 2018
* WGEI to commence training activities in EI in designated GTFs.
* Utilise potentialities of INTOSAI Community Portal for knowledge dissemination activities.
* Promote designating GTFs for knowledge dissemination activities.
 |
|  | * 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) CCAF and WB.
* WGEA has forged cooperation with UNDESA, UNEP, UNFCCC. UNDESA has been observer for WGEA meeting.
* WGVBS has maintained working relationship with Inter-American Development Bank (IADB), International Banking partnership, World Bank and UNDESA. They are also observers of WGVBS.
* 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.
* WGITA involves ISACA in the project on Revision of ISSAI 5310.
* AFROSAI-E is observer of WGBD
* ISO PC 295 and WGBD exchange information from time to time.

Action items/Key next items* WGKNI finalizing agreement for cooperation between INTOSAI and the 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 in 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 audits and Guidance on Public Debt Auditing and Quality Assurance.
* WGEA is cooperating with IDI on Audit of Disaster Management.
* Programme on SAIs Fighting Corruption is undertaken by IDI in cooperation with WGFACML
* KSC working with IDI in maintaining robust Communities of Practice in INTOSAI Portal.

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
* Links to all the Regional journals and newsletters provided in the Community Portal for the benefit of the INTOSAI Community.
* KSC participated in the first Regions Coordination Platform meeting. Sought support of Regions for Community Portal.
* Talks held with CAROSAI and ARABOSAI on cooperation in INTOSAI Community Portal

Action items/Key next items* To evolve a mechanism for interaction with Regional Knowledge sharing Committees.
* 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

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.
* The actual work of analyzing individual SAI PMF and peer reviews is to be taken up only in 2019. A compendium/video on lessons learned is to be prepared before next INCOSAI.
 |
| 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.

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* Library on Independence of SAIs created in the Community Portal.
* The library contains documents and links related to 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.
* Mentor Training Programme is completed.
* Currently E-learning course for the audit teams is underway.
* WGEA preparing Audit Guideline Plan on delivering the 2030 Agenda through Environmental Auditing.
* Library and community of Practice created in the INTOSAI Community Portal.

Action items/Key next items* Documentation of lessons learned and publication of a Compendium of Audit findings under SDG programme
* Prepare a MOOC in collaboration with IDI on SDGs.
* 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* Since 2014 the Goal Chairs of INTOSAI’s Strategic Goals 1, 2 and 3 have collaborated more closely and regularly in order to support one another to ensure effective coordination of interlinked activities and facilitate achievement of the goals and ambitions of the PSC, CBC and KSC in the interest of INTOSAI.
* This collaboration takes place in the form of informal engagements, mostly on email, telephone or video conference.
* Reporting Dash Board, Governance of FIPP, FIPP Chair and members’ selection, Implementation of SDP, QA on Global Public goods, Effective dates for the Pronouncements are some of the initiatives that have originated from the GCC.
* Goal Chairs also participate in one another’s annual steering committee meetings to maximise opportunities to integrate one another’s initiatives.
* Goal Chairs collaborated in setting up the criteria, process/timeline and the outline for the next SDP of IFPP
* Goal chairs participated in the Regions Coordination platform to explore synergies and integration of efforts.
* KSC and PSC also participate in CBC’s Task Force on INTOSAI Auditor Professionalization to strengthen initiative aimed at facilitating and structuring professional development in INTOSAI.
 |
| **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 disseminate activities relating to SCEI and collect 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 6  |

*(\*) Since report from the Working Group on Fight Against Corruption and Money Laundering is yet to received, the inputs based on their report submitted before 70th INTOSAI Gb has been taken for this purpose.*