**Issues for discussions/feedbacks from the Chairs of the Working Groups**

1. **KSC-IDI Community Portal**: The KSC-IDI Community Portal is presently in testing phase. As discussed in the 9th KSC Steering Committee meeting, this portal will consolidate the websites of all the working groups therefore dispensing with the need to have individual websites for the working Groups. We thank the working groups for forwarding their choice of template. As next step, we are required to finalise the migration strategy. Working groups are required to manage the contents of their webpages in English. KSC Secretariat will manage the contents in all the other languages of the INTOSAI. However, the initial process of migration will be handled by KSC Secretariat. Translation of all static contents would be undertaken by KSC. In this regard we require your support in the following:

* Forwarding the contents of the webpages as per the templates chosen by the Working group.
* ANSWER: We are still in the process of migrating the contents received from SAI Mexico, former WGPD Chair, into the structure and content of the WGPD website, in addition to the materials/contents produced since the 2017 Annual Meeting.
* Has the Working Group identified the Manager of content management of their Website in English? Details of the person may be shared. The manager will be the focal point for translation and also for knowledge centric activities in the KSC main page pertaining to working group domain (for example, Q & A etc.)
* ANSWER: The WGPD Secretariat will be responsible for content management of the Website in English, in other words, keeping into consideration the structure of the website and determining into which of these structure a particular content should be classified.
* Whether the Working Group has identified member/s to manage webinars and audit databases
* ANSWER: We would like more discussions on the matter, particularly managing webinars. Is the WG expected to initiate webinars? Will the INTOSAI-KSC allow the use of its platform for any webinars that may be run in the future? Likewise, as far as managing the audit databases, we would also like to know the nature of these data bases so as to determine who should be the right SAI/person to be assigned to it.
* Action taken by WGs to use CoP in the INTOSAI Community Portal for their activities.
* Answer: The CoP was established on the new portal on 7 June and has 15 members at present. The CoP is active with threads, news etc. Then the remaining answer should be given.

In the recently-concluded WGPD Annual Meeting (July 11-13, 2018), as a start, it was suggested that the 7 SAIs which did presentations on the theme "Towards a robust public debt audit" shall be responsible to submit to the WGPD CoP Manager topics for discussions pertaining to the subject matter of their presentations. However, the other member-SAIs are not precluded from sharing best practices in the audit of public debt and such important matters that will enrich the audit-members' knowledge of the audit of public debt.

1. **Strategic Development Plan 2020-25 of IFPP**: The Goal chairs along with FIPP will shortly commence the activity of preparation of the SDP 2020-25 of IFPP. As you would be aware by now, any project involving development/revision of Pronouncements (ISSAIs/GUIDs) will have to be included in this document. As per the timeline proposed, the Working Groups may have to indicate their interest by September 2018 (Discussions in 9th KSC Steering Committee meeting). PSC has already circulated the letter seeking inputs for the next SDP and also has specified the criteria for the selection of projects. As suggested by FIPP, in order to save time in the approvals of the projects, it is advised that the proposal with detailed initial assessment/ covering all the aspects as bought out in the Due Process document (Page 8) may also be followed by project proposal in the prescribed template. You may refer to earlier emails sent by us on the matter.

* Working groups inputs on the criteria specified by PSC SC on the selection of Projects for the next SDP.
* Has the Working Group identified any projects for the next SDP of IFPP?
* *The WGPD, in its meeting on July 10, 2018 has agreed to focus on Project 2.9 – GUID on consolidating and aligning public debt ISSAIs with ISSAI 100, which is an on-going project of the WGPD. We have requested extension of submission of the Exposure draft of the GUID from August 3, 2018 to October 9, 2018 and awaiting confirmation from the FIPP, thru the designated Liaison Officer, Mr Novy Pelenkahu. Due to uncertainty on the implication of this extended timelines on the original timelines for the endorsement of the GUID by the INCOSAI in 2019, we are of the view that WGPD will not consider any new projects for the next SDP of IFPP. Instead, based on the draft WGPD Workplan 2020-2022, we have identified three non-IFPP projects which were left out in the WGPD Workplan 2017-2019. However, these projects are still on the development stage and as agreed at the WGPD Annual Meeting on July 9-11, 2018, the draft Workplan will be recirculated to all members for comment.*
* Have they considered the projects currently listed in Priority 3 of SDP 2017-19?
* *In the Revised SDP for the IFPP 2017-2019, Priority 3 listed ten projects that indicated the preliminary groups where these projects may be drawn from; We took note that the WGPD has not been identified in any of these ten projects. Likewise, in an email dated 20 March 2018 of the IR Division (Mr. Subramanian), it stated that while moving any project proposal on new pronouncement or revision of existing pronouncement, the following are to be taken into consideration:*

*1. The proposals may be moved taking into account the constraint of FIPP as they have limited manpower.*

*2. The existing projects in the SDP 2017-19 which could extend beyond the target dates of 2019 INCOSAI should be given priority to other new proposals for revisions/new pronouncements.*

*3. The working group may consider the projects listed under priority 3 of the SDP 2017-19 of IFPP before moving any new proposals. In case, the working group does not desire to carry out these projects, a strong justifications for the same may be provided.*

*4. The working groups are also advised to review the existing pronouncements to assess their relevance and prioritize those which are due for revision as per the maintenance cycle of the pronouncement, as migration of pronouncements from the old framework to the new framework will on a priority.*

*5. When moving any new proposals, care may be taken that it is aligned with the vision of the SDP.*

*6. As per the timelines prescribed for new SDP, the working groups are provided with a window of July to September 2018 to forward their proposals. We understand that many working groups would still not have started the process of the developing their next work plan. Therefore, the working groups are requested to initiate their consultations well in advance and provide their tentative proposals by August 2018. Though, the working groups will be provided with another opportunity to discuss the proposals in the first quarter of 2019, it is advised all the tentative project proposals may be forwarded by August 2018, as it would be difficult to include any new proposals during the second round of discussions. It may be noted that these tentative project proposal should be accompanied by detailed project justifications and the requirements of the initial assessments as brought out in the Due Process of IFPP. A sample project that was approved by FIPP last year is attached for your kind reference (WGPD).*

*7. The timelines for the SDP has been devised taking into consideration the time required for* *consultations with stakeholders and advisory groups within and outside INTOSAI, the approvals of the various committees and the schedule of INTOSAI GB meeting and 2019 INCOSAI. Therefore, the working groups are requested to adhere to the timelines provided as any alteration at a later stage will be difficult to accommodate.*

*8. The working groups may forward their proposal in the prescribed project templates addressing all the requirements (refer to page 8 of the Due Process of IFPP).*

*It is in this context, particularly items 2 and 3, that the WGPD has not proposed involvement in any of the projects listed as Priority 3 in the SDP IFPP 2017-2019.*

* Has Working Group initiated any assessment to evaluate the impact of the Pronouncements/guidance developed by Working Group?
* *Since all ISSAIS developed related to public debt is currently the subject of Project 2.9 – an on-going project of the WGPD to consolidate all public debt ISSAIs and aligning them to ISSAI 100, we deemed it no longer appropriate to assess and evaluate the impact of these pronouncements and guidance. The results of the drafting guide developed by the FIPP and the preliminary assessment done by the WGPD in 2017-2018 has already identified the rationale on the need to consolidate these ISSAIs into a GUID on audit of Public Debt and the eventual withdrawal of all ISSAIs related to public debt.*
* Could the Working Groups devote their next work plans on knowledge dissemination, Capacity building and consolidating the existing guidance rather than developing new guidance?
* *The draft Work Plan of the WGPD 2020-2022. Under Strategic Goal 1 – Enhanced expertise of SAIs in the audit of public debt; Objective 1 – Improved development, updating, and adoption of audit guidance and contributions to the IFPP for the performance of independent and high quality audits of public debt and reporting thereon, the WGPD proposed five activities, among which is the provision of technical assistance to requesting regional organizations and SAIs; Under Objective 2 - Wider exchange of knowledge, experience, information sharing, and collaboration among WGPD members, partners, and stakeholders, the WGPD proposed five activities – (1) conduct of training courses/online courses/workshops and capacity building programs on audit of public debt; (2) continuous knowledge sharing between public debt managers and auditors; (3) use of webinars and other ICT-based tools, workshops and meetings for knowledge development and sharing; (4) conduct of training needs assessment; and (5) preparation of capacity building plan.*

1. **QA Level of non-IFPP document**: In the 70th INTOSAI GB meeting, the paper on ‘’Quality assurance (QA) for documents developed outside Due process’’ was approved. Since the QA process places certain responsibilities on the Goal chairs and the Working Groups, the working groups were asked to identify the QA level of all non-IFPP documents developed outside Due Process and included in their work plan 2017-19. The Goal Chairs have decided to adopt a two-tier certification of the products; where the certificate of the Goal chairs would be affixed in the document on the basis of the certificate issued by the Working Group Chair on the QA process adopted. Draft of the certificates attached.
   * + What are the QA levels identified by the working groups for all the non-IFPP documents?

* *In his emails dated 11 July, 16 August, and 10 October, all in 2017, and at the WGPD Annual Meeting in Manila on 27-29 September 2017, Mr Subramanian communicated the three levels of QA that are defined in the QA for non IFPP documents developed jointly by all the three Goal chairs to address the issue of quality of non IFPP documents. At the 9th KSC Meeting in Bali, Indonesia, Mr Subramanian briefed the members about the various QA levels. QA for non-IFPP documents comprises of three levels of quality: (i) Products that have been subjected to quality assurance processes equivalent to INTOSAI due process, including an extended period of transparent public exposure 1; (ii) Products that have been subjected to more limited quality assurance processes involving stakeholders from outside the body or working group responsible for the products’ initial development. Quality assurance processes might, for example, include piloting, testing and inviting comments from key stakeholders, although not go as far as full 90-day public exposure; (iii) Products that have been subjected to rigorous quality control measures within the body or working group responsible for their development. He cited SAI PMF as an example of non-IFPP document which had undergone QA procedure as underlined in level 1 above. Further, Mr. Subramanian stated that the QA statement signed by the Goal chairs will have to be affixed to all the non-IFPP documents which are published/reviewed on or after 1 December 2017. This statement will also include a revision/expiry clause. An annexure outlining the QA measures undertaken will also have to be included in all the documents. He added that this document will be produced before the next GB for endorsement.*

*Mr. Jose Fabia (SAI Philippines) inquired on the standards used by the Goal Chairs in determining the QA to ensure uniformity across INTOSAI’s documents. Mr. Subramanian responded by highlighting that presently the draft QA paper only talks about the policy or the need of QA for non-IFPP documents.*

*We would like to take this opportunity to seek advice on how to proceed with this QA level moving forward, like do we have to formalize this QA process in a formal document? Would it be possible to benchmark with other WGs on this as inquired by Commissioner Fabia for uniformity?*

* + - In case of QA level 1 and 2, whether external stakeholders have been identified by the Working group?
* *As stated, we would like to be advised of the process for QA, specifically on external stakeholders identification.*
  + - The QA process for evaluation of such products?
* *We would like to be advised of this process as well.* 
  + - Use of INTOSAI Community Portal for exposing the non-IFPP documents for comments from INTOSAI Community and external stakeholders.
* *This would be a proper forum for such exposure.*
  + - The role of the Chair of Working Group in the evaluation process.
* *We would like to be advised of this process as well. Would this evaluation process be a pre-requisite to the certification to be issued by the WG Chair? If so, do we have a uniform process or standard amongst the WGs?*
  + - How to deal cases where QA level has not been met and/or if it is not fully consistent with relevant standards and principles. In such cases where QA certificate cannot be issued, should exceptions be noted in the QA statement?
* *Perhaps we should cite specific cases of inconsistencies which can be considered as exceptions to be noted in the QA statement.*
  + - Suggestions on the naming conventions of non-IFPP documents to avoid confusion from being construed as an IFPP Pronouncement.
* *IFPP has already developed their labelling conventions for IFPP documents. Initially, we may supplement the title of any non-IFPP document in the title itself as such.*

1. **MoU with other stakeholders/Partners**: The Working Groups vide email dated 12 February 2018 were requested to share the details on their collaboration with external stakeholders. The working groups were also asked to indicate whether any formal agreements were entered into and their intentions of forging new alliances in future.
   * + Whether the existing arrangements, if any, were formalized by MoUs?
     + What was the procedure followed in such cases?
     + Plans of entering into any formal agreements in future.
     + Whether the agreements could be entered by the Goal chair in case the services of an organization cuts across the Working Groups, instead of having separate MoUs by individual WGs.

* *We have responded to this email that we do not have any existing MOUs with other stakeholders/Partners, but we would like to do this considering the WGPD Workplan 2020-2022 which focused on capacity building activities. However, we would also like to be advised on the process or whether the Goal Chair can do this for the WG, what would be the process?*

1. **Cooperation with Regional Organisations:** One of the priorities of KSC under the Strategic Plan of INTOSAI is to forge effective working relations with all the Regions to avoid duplication of efforts and greater synergy. Since the Goal 3 on knowledge sharing and knowledge services builds on the essential feature of openness, sharing, and cooperation, it has been our endeavor to continuously engage with the Regions in the knowledge sharing activities for the benefit of the entire INTOSAI Community. As part of this endeavor, there is requirement to step up the interaction with the Regions and to continuously engage with the Regions by participating in their meetings.

* Participation of the Chairs of the Working Groups in the Regions meeting on behalf of KSC.
* Actions taken by the Working Group to step up their interaction with the Regions.
* Challenges and suggestions for way forward that WG would like KSC Chair to take up in the next Regions Coordination Platform meeting.
* *This is a welcome initiative in the sense that capacity building and knowledge sharing should not be limited only to WG members but to respective regional organizations as well. Initially, SAI Philippines is the Chair of the Training Committee of the ASEANSAI and being so, we can start with the ASEANSAI region to promote the WGPD activities for capacity building and KS purposes. We can also encourage WGPD members to do the same for their respective regional organizations thru cooperative/joint audits, etc.*

1. **Recommendation of FIPP on Project 2.7 and 2.10**: Since the Working groups which were instrumental in developing the ISSAIs on audit of Disaster Management and Privatisation were no longer in existence, the SDP projects 2.7 and 2.10 on consolidating and aligning guidance on audit of Privatisation and Disaster related aid with ISSAI 100 was classified under Model C requiring an initial study by a preliminary team set up to assess the need for pronouncement on the subject area before migrating them into new IFPP. A team was set up by KSC chair in consultation with the FIPP LOs of the Projects. After the 7th FIPP meeting, the FIPP recommended developing (a) a GUID on privatization (drawing on the pre-existing ISSAI 5210), (b) a GUID on public-private partnerships (drawing on the pre-existing ISSAI 5240) and (c) a GUID on disaster-management (Drawing on and consolidating the pre-existing ISSAIs 5500, 5510 and 5520), which would cover audits of preparedness (management before the disaster) as well as audits of aid (management after the disaster) and incorporate the ISSAI 5530 on risk of Fraud and corruption in emergency phase after disaster. The recommendation also proposes withdrawing the following ISSAIs:
   * 1. ISSAI 5540-Use of Geospatial Information in Auditing Disaster Management and Disaster-related Aid as FIPP intend to include a new project in the next SDP specifically to cover entire area of new technologies and innovative audit methodology.
     2. INTOSAI GOV 9250 on Integrated Financial Accountability Framework (IFAF) which covers accounting practices to be adopted in these complex environments, as FIPP feels GUID should not be the means to address this topic.
     3. ISSAIs 5220 – Guidelines on Best Practice for the Audit of Public/Private Finance and Concessions and ISSAI 5230 – Guidelines on Best Practice for the Audit of Economic Regulation.

Based on the recommendations, the members who were involved in the assessment process have commenced the work of development of project proposals for the proposed GUIDs which is likely to be approved by FIPP in their August 2018 meeting.

* + - What is the call of the Working Group on treating the INTOSAI GOVs in the new IFPP?
    - Due Process has to be followed in withdrawing pronouncements from the Framework after approval of FIPP. Views of the Working Groups on the recommendations of FIPP on the withdrawal of the above ISSAIs
* *We may need to seek the WGPD members’ comments on this.*

1. **FIPP’s proposal to receive the exposure draft before their August meeting**: after the 7th FIPP meeting, In order to mitigate the risk in delay in the approvals of the draft document at various stages, FIPP has requested the project groups to share their intermediate drafts with the FIPP for their first review before the FIPP meeting (20-24 August 2018) to allow them to address any eventual issues that may arise during the development of the work. FIPP has established a taskforce to make a first review of the respective drafts before the final version is examined by FIPP in August. As a general rule, FIPP will require at least one opportunity to consider a draft at a physical FIPP meeting before it is finalized and submitted for approval. This will allow FIPP to form a joint view and provide clear guidance on any outstanding issues based on the criteria for approval under the due process. This practice is particularly important in the case of those projects that have tight timelines, where the 90-days public exposure is planned to start immediately after FIPP´s next meeting in the end of August this year.

Further, when considering a project’s timeline, we would like to highlight that according to the interpretation approved by the 70th INTOSAI Governing Board in November 2017, new and revised pronouncements are able to take effect after the Governing Board has referred them to the final endorsement by INCOSAI. Therefore, projects groups can work with the perspective of having new pronouncements entering the Framework yearly, after Governing Board’s approval. The Working Groups may also note that as per the Due Process the final exposure drafts or/endorsement versions have been formally referred to the FIPP through Goal Chairs.

* + - Any clarifications on the above request by FIPP by the WG’s (KNI, WGPPA and WGPD) involved in the SDP projects.
    - Any delay anticipated by the Working Groups. Submission of exposure draft for Public Debt was July 10. The exposure drafts for Public Procurement Audit and Key National Indicators were due by June 2018. However, in their progress report for PSC meeting, the Working groups had indicated revised submission to be August 2018. In view of the above request by FIPP, the WGs may consider submitting their intermediate draft to FIPP by 4th week of July.
* *Prior to the July 9-11 meeting of the WGPD, the FIPP LO extended submission of exposure draft of Project 2.9 by 3 August 2018. At the meeting, however, sub-task leads reached a consensus that the exposure draft (consolidated) cannot be submitted on said date and instead requested submission by 9 October 2018 in view that the sub-tasks had undergone different levels of quality review of their drafts and need time to add more illustrations and examples based on the comments of the PSC sub committees. This was communicated to the FIPP LO on 15 July 2018 and he said that he will elevate the matter to the FIPP. No update yet from the FIPP LO.*

1. **Reporting Dashboard**: The Goal chairs are required to submit a brief report on the Accomplishments and challenges faced by the Goal Chair/Working Groups in achieving their priorities.
   * + Any suggestions on improvement in the reporting dashboard especially in the light of Performance and Accountability report being submitted to PFAC by KSC Chair.
2. **Utilisation of Goal chair allocation**: INTOSAI has allotted about Euro 20698 towards KSC Goal allocation for the year 2017.  We would be able to utilize only about INR 11-12 lakh (around Euro 14500) by end of 2018 towards Community Portal.  Along with this unspent 2017 allocation we will also be supplemented by 2018 allocation.
   * + Suggestions on the usage of the Goal chair allocation for 2017 and 2018.

* *Can the WGPD be allocated a portion of this amount for a face-to-face meeting with the Sub-Tasks Leads in charge of consolidating the Exposure Draft version of the GUID after receiving comments from stakeholders and sub committees?*
  + - Allocation of certain portion of Goal chairs allocation to the Working Groups to encourage conduct of International Seminars/Workshops
* *Same comment, can the WGPD be allocated a portion of this amount for seminars/workshops in line with the WGPD Workplan 2020-2022?*
  + - Allocation of certain amount of fund from goal chair allocation for the GTF as an incentive.

1. **Revision of the Handbook of Committees:** INTOSAI has taken up the task of revising various handbooks of INTOSAI. The Goal chairs have taken up the initiative to revise the Handbook of Committees and PSC has taken the lead.
   * + Any suggestion of the Working Group on improving the present Handbook. Like to make it concise or where more clarity is required.
     + Suggestions of the Working Group in particular to Chapter II of the handbook on “Formation of Committee”.
     + Is there a requirement to fix a tenure of a Working group?

* *Highly-relevant. Requirements may include relevance of the WG objectives and activities to the Strategic Plan of the INTOSAI KSC; May refer to the deactivation of WGADA, etc.*

1. **Suggestions for the next Work-plan of KSC**: The task of the preparation of the next triennial KSC Work plan 2020-22 would commence shortly. Inputs of the Working Groups on the work plan is essential as the work plans of the Working Groups would follow the Goal chair’s Work-Plan:

* Should the focus shift to knowledge sharing and knowledge services activities instead of Knowledge development activities in view of considerable guidance and pronouncements already in place?
* *Major guidance and pronouncements are still in the pipeline.. Can stick still to knowledge development activities but could simultaneously conduct knowledge sharing activities on guidance already in place. (Den)*
* Creation of Global training facility for each Working Group and Collaboration with other academies.
* *Must. Clearly a must. Funds may be diverted here. This would carry long-term effects beneficial to the whole INTOSAI Community.*
* Topics for the crosscutting research projects for the next work plan.
* *Demographics in INTOSAI; assessment of activities.*

*Note: We would like to share our draft Workplan for your reference, however, this is yet to be recirculated following the suggestions of the members at the meeting in July 9, 2018.*

1. **Identification of Emerging issues**: SCEI has devised two templates for collecting the emerging issues and risks from various INTOSAI Organs. Emerging issues are defined as external developments that will fundamentally impact the audit practice in future and effect the reputation of SAIs. The templates are posted in the INTOSAI Community Portal ([www.intosaicommunity.net](http://www.intosaicommunity.net)).

* Exercise undertaken by the Working Groups to scan for emerging areas. This could also act as feeder for the topics for the research projects.
* Provide inputs in annex I and II circulated by SCEI on emerging issues and risks and posted in the INTOSAI Community Portal on regular basis. The first such inputs may be provided by 31st July 2018.