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

Key to progress indicator colours

KSC Work Plan 2017-19 & 2020-22

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

**Strategic objectives review report (As of August 2020)**

|  |  |  |  |
| --- | --- | --- | --- |
| **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 Projects under SDP of IFPP 2017-20 | Progress to date   * Projects on Jurisdictional SAIs and Key National Indicators endorsed in XXIII INCOSAI. * WGPPA is working on the exposure draft of GUID on Public Procurement audit based on suggestions of FIPP which was last discussed in their in their June 2019 meeting. Target for completion at 2021 GB. * Two new Projects proposed under Component II of SDP 2020-22 of IFPP. Both would be developed by WGVBS. One of the projects on Guidance on cooperation between SAIs and three branches was initially being developed as a non-IFPP document under previous work plan but now the WG intends to develop this guidance under IFPP. * Discussion still on between the WGVBS and FIPP to consider two more projects on revision of ISSAI 140 (as per maintenance cycle) and Guidance to assist SAIs in the implementation ISSAI 12 (which is currently included as non-IFPP project) * Decision of FIPP on the Project proposal is expected in their September 2020 meeting. * Out of 27 Guidance/Research papers under the previous Work Plan, 15 documents were endorsed in XXIII INCOSAI (WGEA (9), WGITA (2), WGVBS (2) and WGEI (2))[[1]](#footnote-1) * 12 and one toolkit (WGVBS (3), WGFACML (5), WGSDG KSDI (1), WGBD (2), WGEI (2))[[2]](#footnote-2) are carried over for completion by 2021 GB. * In addition, 12 new projects[[3]](#footnote-3) have been proposed by 4 working groups (WGEA (4), WGITA (3), WGPD (4) and WGBD (1))   Action items/Key next items   * Follow-up on the Exposure draft of GUID on Public Procurement Audit. * Await approval of Project proposal on Guidance on P-50 and cooperation between SAIs and three branches * Await FIPP decision on ISSAI 140 and Guidance on ISSAI 12 before proceeding further. * WGs and the KSC Chair to monitor the completion of other non-IFPP documents as per QA protocol for non-IFPP documents endorsed in XXIII INCOSAI. |
| * International standards on Jurisdictional activities - INTOSAI P-50 (SAI France) |
| * Audit of the development and use of Key National Indicators- GUID 5290 (SAI Russia) |
| * GUID on Public Procurement Audit (SAI Russia) |
| Complete Projects under SDP of IFPP 2020-22 |
| * Proposed two projects under component 2 of SDP 2020-22. * Guidance for implementing INTOSAI-P 50- Principles of SAIs jurisdictional activities * Guidance on Cooperation between SAIs and three branches; Legislature, Judiciary, and Executive |
| * Based on the analysis under Component 1 of SDP of IFPP 2020-22 on reviewing and refining the conceptual framework and decision for inclusion of projects by GB, participation in further projects will be decided in consultation with other Goal committees. |
| Development of non-IFPP Documents |
| * 15 new Guidance/ Research papers (Non-IFPP) endorsed in XXIII INCOSAI. |
| * 12 Guidance/Research papers and 1 auditor’s toolkit (Non-IFPP) under KSC last Work Plan 2017-19; at various levels of completion. |
| * 12 Guidance/ Research papers (Non-IFPP) developed by 4 Working Groups under KSC; under current Work Plan 2020-22. |
| 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. | Projects included in SDP 2017-19 | 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.   + Exposure drafts on GUID 5320- Auditing Privatisation and GUID 5340 - GUID on the Audit of Public-Private Partnership (PPP) will be discussed by FIPP in September/October 2020 meeting. * Project 2.8: IT Audit related ISSAIs   + GUID 5100 (prev. ISSAI 5300) endorsed in XXIII INCOSAI.   + Endorsement version of GUID 5101(prev. 5310) on IS Security Audit not approved by FIPP.   + Internal discussion within WGITA on to ascertain the need to have a separate GUID 5101. Based on the feedback revised project proposal for inclusion in current SDP of IFPP will be moved. The project is aimed at completion by 2021 GB. * Project 2.9: Public Debt related ISSAIs * Endorsement version of the GUID 5250 approved by FIPP in December 2019. * To be submitted to 2020 GB for approval. * Project 2.10: Disaster related Aid   + GUID 5330 – Currently being exposed till 27 August.   + The exposure draft to be submitted in October 2020 meeting.   + Expected to be completed by 2021 GB * Apart from above WGPD is also looking into issues of withdrawal of 8 other ISSAIs on Public Debt from the IFPP. * 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. * Review the comments and forward the exposure draft on GUID 5330 to FIPP before their next meet. * Follow up on the withdrawal procedure of 8 Public Debt ISSAIs from IFPP. * Follow up on WGITA decision on GUID 5101. |
| * Consolidating and aligning guidance on IT audit – GUID 5100 on IS Audit (Project 2.8) |
| * Consolidating and aligning guidance for audit of Privatization and PPP – GUID 5320 & 5340 (Project 2.7) |
| * Consolidating aligning audit of public debt – GUID 5250(Project 2.9) |
| * Consolidating and aligning audit of disaster Related Aid – GUID 5330 (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. * 9 out of 12 Working groups have migrated into the Portal. * WGITA webpage in the Portal completely functional. * Portal promoted in the INTOSAI Regions Coordination Platforms and ASOSAI, CAROSAI and OLACEFS meetings. * Talks being held with ARABOSAI, CAROSAI on support translation and enriching of library and knowledge center. * Revamped SCEI page in the Portal. * Articles by four Heads of SAI. * Consists of 18 active Community of Practice, closed groups for sharing of documents and discussions. * About 25 VCs have been conducted through Portal. * Used for exposure of non-IFPP documents. * Centralized resource on all non-IFPP documents.   Action items/Key next items   * Outreach activities for promoting the Portal as Central repository of Information and tool for field auditors. * Migration of remaining 3 Working Groups 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. | Projects under earlier KSC Work Plan 2017-19 | Progress to date   * Research document on “Disaster Preparedness for Supreme Audit Institutions” endorsed in the XXIII INCOSAI. * Citizen Participation in Public Audit was aimed for completion before 2020 GB. However, due to considerable delay and constraint of resource persons, the project is planned to be shelved. * Project proposal on “SAI Independence” circulated among KSC SC members for approval. * Due to withdrawal of SAI Costa Rica as project lead of “Audit Communication and Reporting”, exercise to identify suitable replacement has been undertaken. * Both the research projects are targeted for completion before XXIV INCOSAI.   Action items/Key next items   * Identify project lead for project on “Audit Communication and Reporting” and commence the project asap. * To keep track of the progress of these projects and their adherence to the QA level (QA-2) procedure. |
| * Research Project on ‘Auditing Emergency Preparedness’ (Project lead: SAI Indonesia) |
| * Research Project on ‘Citizen Participation in Public Audit’ (Project lead: SAI Guatemala) |
| Projects under current KSC Work Plan 2020-22 |
| * SAI Independence (Project lead: SAI France) |
| * Audit Communication and Reporting of Audit Results |
| 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 * Develop MOOC for online courses * Carry out Benchmarking exercises * Maintain Knowledge base in their websites * Interaction through Twitter * Conduct Seminars/Webinars/Workshops * Collaborative Audits | 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, WGEI, WGFACML and WGSDG KSDI issue newsletters. * WGEI has published over 16 editions of newsletters with over 955 subscribers all over the world. * WGEA, WGEI have held training programmes. * WGEA conducted 2 trainings in 2017 & 2019 (Jakarta and Jaipur) and three in 2018 (Jakarta & Jaipur) on Environmental Audit, Forestry and Water issues. Planned 3 more training programs at Jakarta and Jaipur in the next Work Plan, * WGEA is developing one MOOC on Waste Management and has developed training tool kit on 2 topics. MOOC on “Waste management” by September 2020 and 2 more MOOCs by Environmental audit and Infrastructure by 2022. * WGEI in collaboration with AFROSAI-E conducted 3 trainings. * WGEI developed a Global Training Framework and auditor’s toolkit on audit of Extractive Industries. To shortly commence global training programmes based on this curriculum. * . * WGEPPP has participated in three training programmes on evaluation of public policies hosted by ECA (June 2019), SAI Spain (Feb. 2020) and SAI Morocco (July 2020) * 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 has over 350 resource materials and 40 useful links in their Webpage. * WGEI, SAI Kenya, Zambia and Zimbabwe benchmarked with Uganda, USA, and India. * WGSDG KSDI & WGEA are on Twitter. * WGEA has created a LinkedIn page. * 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. Planning to hold at least one webinar by end of 2020. * 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. * WGFMRR has identified topics for parallel audits and researching on practices and models for parallel audits. * WGFMRR has developed two annual reports summarizing international bodies’ work on financial regulatory reform and modernization efforts as well as the SAIs’ work on these topics. * WGISTA has planned to publish a report on insights into the technology base and future endeavors of member SAIs related to science and technology. * WGEI supported the collaborative audit initiative initiated by the Netherlands Court of Audit. A team led by SAI South Africa with the participation of SAI Zambia, SAI Kenya, Tanzania and Mozambique participated in the programme. WGEI is planning more such initiatives in future.   Action items/Key next items   * Encourage and support WGs in disseminating the knowledge and experience in best way possible. * Support the conduct of international training programmes to be organised by WGITA and WGEI. * Utilise potentialities of INTOSAI Community Portal for knowledge dissemination activities. * Encourage and support conduct of webinars by WGs. * Promote capacity building activities of the WGs. * Explore innovative ways to reach the remotest of SAIs and wider dissemination of knowledge. * Gauge the success of collaborative audit approaches adopted by WGEI. * Await detailed Work plan of WGISTA which is yet to be adopted by the Group. * Await detailed Work plan of WGSDG KSDI which is yet to be adopted by the Group. |
|  | * 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 and participated in March 2020 Steering committee meeting of WGEA. * UNDESA involved in formulation of the WGEA Work Plan. * 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. * WGEA has scheduled discussion with UNEP in August 2020. * 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. * WGBD and ISO PC 295 exchange information. * WGBD intend to invite ISO TC295 as observer of the Working Group. * WGSDG KSDI maintains working relationships with World Bank. WGSDG KSDI is planning to reach out to other international organizations to establish working relationships. * OECD representative participated in WGEPPP meeting in May 2019. * WGEPPP participated in OECD Expert meeting “Institutionalisation, quality and use of policy evaluation” held in Paris September 2019.   Action items/Key next items   * 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. * Encourage and support WGs in forging relationships with external organisation for the benefit of INTOSAI community in conformity with the related provisions of Handbook of INTOSAI Committees. |
| 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 culminated with KSC-IDI publication “Are Nations Prepared for Implementation of SDGs?”. This programme also brought out a Guidance on Auditing Preparedness for Implementation of SDGs. * KSC is partnering with IDI and Regions to support cooperative audit of strong and resilient national public health systems (linked to SDG target 3D). * 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. * WGBD is planning to invite IDI as an observer to their WG.   Action items/Key next items   * Follow up on the implementation of the IDI and Regions to support cooperative audit of strong and resilient national public health systems (linked to SDG target 3D). * WGSDG KSDI is collaborating with IDI to conduct training courses on SDGs auditing for the CIS member states. |
| **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 “. * WGFACML participated in IDI training programme on Fighting Corruption in ARABOSAI Region. * AFROSAI-E is observer of WGBD,WGITA and WGSDG KSDI * 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. * Leverage IDI programme on SDG 3D cooperative audit to partner with the Regions on audit of SDGs. |
| 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 Streams 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, WGSDG KSDI, WGPPA, WGEPPP 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. * Leverage IJGA for greater awareness in the activities carried out by KSC and its Working Groups/ Project Groups to promote wider participation and dissemination of knowledge. |
| **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. * Crosscutting Research Project on SAI Independence undertaken by KSC under Work Plan 2020-22   Action items/Key next items   * Regular updating of the library in the INTOSAI Community Portal. * Follow-up on the SAI Independence Research project and encourage wider participation in the Project. |
| **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 culminated successfully.   + About 73 SAIs from all the Regions (except ARABOSAI) are participated in the Programme.   + The programme commenced in July 2017 and ended in 2019 with compendium of audit findings published by IDI.   + Guidance for Auditing Preparedness for Implementation of SDGs published. * KSC is partnering with IDI and Regions to support cooperative audit of strong and resilient national public health systems (linked to SDG target 3D). The programme is already initiated in ARABOSAI, CAROSAI and ASOSAI regions. * WGEA has developed a Audit Guideline Plan on delivering the 2030 Agenda through Environmental Auditing. * WGSDG KSDI is considering developing Pronouncements on SDGs auditing. * Library in the INTOSAI Community Portal contains documents related to audit of SDGs.   Action items/Key next items   * Follow up on the implementation of the IDI and Regions to support cooperative audit of strong and resilient national public health systems (linked to SDG target 3D). * 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   + Establishment of INTOSAI Regions Coordination platform.   + KSC and PSC participate in CBC’s Task Force on INTOSAI Auditor Professionalization. * Some of the collaborative initiatives include developing Reporting Dashboards for GB, Governance of FIPP, selection of FIPP Chair and its members’, formulation and implementation of SDPs of IFPP, QA on Global Public goods outside IFPP, bringing clarity on effective dates for the Pronouncements, setting of TSF and work related to professionalism of SAI auditors., * Goal Chairs were involved in revision of the Handbook on INTOSAI Committees. * Goal Chairs’ are now collaborating in the elaboration of the INTOSAI Strategic Plan 2023–2028. |
| **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 of SCEI and to enable gathering of 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 8 |

**Non -IFPP Documents approved in XXIII INCOSAI**

| **Working Group** | **Name of the Pronouncement** |
| --- | --- |
| Environmental Audit | * Research Project on Improving the Visibility of SAI’s Work: Communicating Environmental Audit Results. * Research Project on Environmental Health (Focus on Air Pollution). * Research Project on Potential Criteria for Auditing Climate Change Adaption-Strengthening Resilience and Adaptive Capacity to Climate-Related Hazards. * Research Project on Wastewater. * Research Project on Greening Cities-Sustainable Urban Development. * Auditing Guidelines for SAIs on Land Use and Soil Quality Management for Combating Desertification. * Auditing Biodiversity: Guidance for Supreme Audit Institutions. * Auditing Agriculture and Food Production: Guidance for Supreme Audit Institutions. * Environmental Audit and the Sustainable Development Goals: A Discussion Paper. |
| IT Audit | * Data Analytics Guidelines. * Guideline on General Capacity Development Support for IT Audit. |
| Value and Benefits of SAIs | * Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDGs-Related Programs in their Annual Audit Plans. * SAIs Internal Risk Management and Identification of High-Risk Areas / Programs in the Public Sector. |
| Audit of Extractive Industries | * Briefing note on the Role of Supreme Audit Institutions in the Good Governance of the Extractive Industry. * Training Framework for Audit of Extractive Industries. |

**List of Non -IFPP Documents carried forward from last Work Plan**

| **Working Group** | **Name of the Pronouncement** |
| --- | --- |
| Value and Benefits of SAIs | * Update of the document Communicating and Promoting the Value and Benefits of SAIs: An INTOSAI Guideline. * Guideline on Implementation of Quality Control on the Audit Processes. * Guideline document towards implementation of the challenging principles of ISSAI 12 |
| Audit of Extractive Industries | * Proposed framework of government auditing for oil companies under service contract * Extractive Industry Auditors Toolkit (EI Toolkit) |
| Fight Against Corruption and Money Laundering | * Guideline for Promoting Controls on Public Fund * Guideline on Stolen Assets Recovery * Guideline on Audit of Corruption Prevention in Public Procurement * Guideline on Fighting Against Money Laundering * Guideline on Anti-corruption practices in Concession and Public -Private Partnership Projects |
| SDGs and Key Sustainable Development Indicators | * Guidance on the Audit of Reliability of Microeconomic Forecasts |
| Big Data | * Auditing Technologies Innovation * Guidelines on Audit Data Analytics |

**List of new projects on development of Non -IFPP Documents under current Work Plan 2020-22**

| **Working Group** | **Name of the Pronouncement** |
| --- | --- |
| Environmental Audit | * SDG 12 – Responsible Consumption and Production – Focus on Plastic Waste * Climate Action – Focus on Climate Finance * SDG 11 – Sustainable Cities and Communities – Focus on Transport * Increasing Understanding on Environmental SDGs |
| IT Audit | * Cyber Security and Data Protection Challenges * Audit of IT Management functions including IT Governance, Contract Management and Sustainability * Performance Evaluation of IT Systems |
| Public Debt | * Mapping of SAIs’ mandates on the audit of public debt, institutional capacities and the Regional Organization’s support and resources * Guidelines on the Audit of Government Guarantees * Guidance material for public debt auditors on debt authorization and debt contracting * Guidance material on the Audit of Fiscal Exposures |
| Big Data | * Guidance on Conducting Audit Activities with Data Analytics |

1. List of Projects detailed at the end of the report at page 13 [↑](#footnote-ref-1)
2. List of Projects detailed at the end of the report at page 14 [↑](#footnote-ref-2)
3. List of Projects detailed at the end of the report at page 15 [↑](#footnote-ref-3)