

76th INTOSAI Governing Board Meeting

**SHORT ORAL REPORT ON THE INTOSAI KNOWLEDGE SHARING
COMMITTEE**

**Mr. Aleksei Kudrin, \ Chairman of the Accounts Chamber of the Russian
Federation \ and Chair of INTOSAI, **

**Mr. Bruno Dantas, \ President of the Federal Court of Accounts of Brazil
and the First Vice-Chair of INTOSAI, **

**Mr. Hussam Alangari, \ President of the General Court of Audit in the
Kingdom of Saudi Arabia \ and the Second Vice-Chair of INTOSAI, **

**Ms. Margit Kraker, \ President of the Austrian Court of Audit \ and
Secretary-General of INTOSAI, **

**Distinguished Colleagues \ and members of the INTOSAI Governing
Board. **

Good Morning!

It gives me immense pleasure to meet you all in person \ and it is my honour to
present the report of the INTOSAI Knowledge Sharing and Knowledge Services
Committee. \

Since its inception, the KSC has remained committed to promoting public accountability and improving governance. I will begin by presenting a brief outline of activities and discussing the progress made by the KSC since the last Governing Board meeting. Our twelve working groups have fulfilled INTOSAI's goals by developing new products, partnering with other important multilateral institutions to find common solutions to global challenges, disseminating knowledge through publications and webinars, and conducting action-oriented research. The report of the KSC summarizes the activities undertaken by all working groups, highlights the progress made to date and mentions key initiatives for the near future.

Excellencies and dear colleagues,

The 14th annual meeting of the KSC Steering Committee was held in-person on 12-14 September 2022 in Cairo, Egypt. We are grateful to HE Counsellor Hesham Badawy, the President of the Accountability State Authority of Egypt and the Chair of INTOSAI Working Group on Fight Against Corruption and Money Laundering for excellent organisation of the meeting in Cairo, Egypt. The meeting provided the opportunity to jointly assess our progress and deliberate on making our SAIs future ready.

Under the earlier Strategic Development Plan 2017-19 of IFPP, the KSC coordinated seven projects targeting nine documents focusing on a wide range of areas like IT audits, disaster management, and public debt. We are happy to announce that out of these five pronouncements, viz., Principles of Jurisdictional Activities of SAIs (INTOSAI-P 50), Guidance on Audit of the Development and use of Key National Indicators (GUID 5290), Guidance on Audit of Information Systems (GUID 5100), Guidance on Audit of Public Debt (GUID 5250) and Guidance on Audit of Disaster Management (GUID 5330), the English version of Guidance on performance audit of privatisation (GUID 5320) have already been endorsed. These new products will help SAIs in improving audit quality and enable them to make forays in new areas.

Public procurement covers almost all sectors of national economies (including education, healthcare, infrastructure and defence) and has a significant impact on socio-economic development. Public procurement is also a key instrument that influences directly or indirectly many aspects of public and economic life and through which strategic national objectives, including economic development, may be pursued. Against this backdrop, I am pleased to present the GUID 5280 on Public Procurement Audit to our community. I would like to

appreciate immense support and guidance of FIPP, \ TSF, CAS, PAS \ and the whole INTOSAI community in the preparation of the pronouncement. \

Work is under progress on a Guidance for auditing Information Systems Security, \ Guidance for public private partnerships \ and Guidance for implementing the principles of INTOSAI-P 50 \ (Principles of Jurisdictional Activities of SAIs) under the Strategic Development Plan of IFPP. \

Dear Colleagues,

At present, our working groups are working on 29 projects. \ 15 of these projects, on the themes of IT Audit, Big Data, Impact of Science and Technology in Auditing, \ Fight Against Corruption and Money Laundering, \ Environmental Audit, \ Audit of Extractive Industries \ are complete \ and documents relating to the projects have been submitted for approval of INTOSAI Governing Board. \ I am confident that our activities will expand the horizon of audit activities, \ augment audit capacity, \ and facilitate SAIs in adopting new technology and methodologies. \

Our working groups are deeply committed to our collective objective of knowledge sharing \ through various initiatives. \ The working groups are constantly exploring opportunities \ for collaboration with each other, \ with national bodies, and numerous regional and global organisations. \ Our working groups are

increasingly leveraging the power of digital platforms \ and social media for knowledge sharing. \

We wish to congratulate the PSC for the meticulous \ and rigorous exercise carried out to review and analyze the INTOSAI Framework of Professional Pronouncements, \ titled Component 1 Exercise. \ KSC participated in all the phases of the exercise \ and offered its feedback. \ KSC has also given detailed feedback on the final report of the exercise. \ Our interactions have reinforced the KSC's view that the GUIDs, \ including the subject matter GUIDs should be maintained within the IFPP \ for balanced professional development of all SAIs \ and to ensure that no SAI is left behind. \

KSC, as part of the Task Force for Strategic Planning (TFSP), \ collaborated with the Goal Committees \ and members to give final shape to the INTOSAI Strategic Plan 2023-2028. \ The next INTOSAI Strategic Development Plan is underway. \ KSC is participating in the process \ and already proposed projects on IT Audit, Environmental Audit, audit of SDGs. \

KSC, along with PSC and CBC, \ took part in the process of selection of FIPP member also with specialization in IT audit. \

Dear colleagues, you will be pleased to note that additional sections and features have been added to the INTOSAI Community Portal to improve its functionality. For instance, a 'Good Practices' section provides a compilation of good practices to be adopted by SAIs. The 'Community of Practice' section, which enables the exchange of information between the audit community, academia, and other groups, was recently enhanced. To support INTOSAI's cross cutting priority to contribute to the achievement of 2030 Agenda of Sustainable Goals, we have launched the Community of Practice on Sustainable Development Goals, considering our commitment to helping the global community achieve the SDGs by 2030. We have commenced webinars for the Regional Groups to promote the effective use of functionalities available on the portal.

A collection of reference material and best practices for continuity of operations, remote working, auditing, and capacity-building efforts during the COVID 19 pandemic has been made available on the portal. Our secretariat recently prepared this by collating information from various organisations like PFAC, SCEI, IDI, and individual SAIs. I am confident that all of us will be able to draw on this rich source of collective experience and wisdom. We have also initiated revamp of the portal to further enhance its functionalities.

Once again, \ I would like to place on record \ our collective commitment towards fulfilling the knowledge sharing goal of INTOSAI. \ I would like to thank member SAIs \ who, despite the limitations posed by the pandemic, \ have continued undeterred with their efforts of creating and disseminating knowledge. \ We must remember that individually, \ we can only make minor differences, \ but working together can enable us \ to achieve transformational changes and extraordinary results. \

Ladies and Gentlemen, \ with this, in my capacity as the Chair of the INTOSAI Knowledge Sharing and Knowledge Services Committee, \ I would like to place the motions of KSC, \ as presented in the written report, before the 76th INTOSAI Governing Board. \

I request INTOSAI Governing Board members to approve two GUIDs \ and thirteen non-IFPP documents developed by KSC Working Groups, \ as listed in the written Report. \

I request INTOSAI Governing Board members to also approve the KSC Operational Plan 2023-25 \ and the Revised Terms of Reference of KSC and INTOSAI Working Group on Public Debt. \

I request INTOSAI Governing Board members to take note of the \ change of Chairmanship of INTOSAI Working Group on Evaluation of Public Policies and Programmes, \ from the First President of the Court of Auditors of France to the Director of the Swiss Federal Audit Office \ and take note of the discontinuance of KSC cross-cutting research project on SAI Independence. \

I thank you all for your cooperation and commitment.

(1450 words, 10 minutes)