

# KSC Survey 2020 Report





# KSC Survey 2020 Report



Knowledge Sharing & Knowledge  
Services Committee



Dear Colleagues,

I am happy to present to you the KSC Survey 2020 report. The report reflects the Knowledge Sharing and Knowledge Service Committee (KSC) and its Working Groups activities under the present INTOSAI Strategic Plan 2017-22.

It is promising to receive wholehearted support and participation from the INTOSAI fraternity in the survey. The responses have been encouraging, representative of all the Regions, bolstering our commitment for a mid-course assessment and an inclusive approach in taking the Goal forward.

We are also glad to see the wide recognition and awareness about the deliverables of KSC and its Working Groups among the participants. It is reassuring to note that the community rests its faith in the current strategies and structures to deliver on INTOSAI's promises under its Knowledge Sharing Goal.

Notwithstanding, the survey has also highlighted the need to address some specific challenges, like focusing on the relevance of products, enhancing awareness, overcoming language constraints, and promoting cost-effective methods of participation. We will approach these concerns in a structured manner. We will work collectively on finding effective, practical solutions to achieve the overall INTOSAI's organizational goals and ambitions while aligning them with regional aspirations.

I take this opportunity to thank all my colleagues in KSC for their commendable contributions to the knowledge sharing activities. I also thank all the respondents for their responses and support of the survey. The broad spectrum of responses has made this performance assessment a well-worth effort.



**Girish Chandra Murmu**

Comptroller & Auditor General of India and  
INTOSAI Chair of Knowledge Sharing and  
Knowledge Services Committee

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# Acronyms & Abbreviations

3.d	IDI KSC Co-operative audit of resilient national public health systems
AFROSAI	African Organization of Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
BOT	Build Operate Transfer
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CBC	Capacity Building Committee (INTOSAI)
COP	Community of Practice in INTOSAI Community Portal
COVID-19	Coronavirus disease
ECA	European Court of Auditors
EUROSAI	European Organization of Supreme Audit Institutions
GB	INTOSAI General Board
GCC	Goal Chair Collaboration
GUID	Guidance under IFPP
IDI	INTOSAI Development Initiative
IFPP	INTOSAI Framework of Professional Pronouncements
ISSAI	International Standards of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
KSC	Knowledge Sharing and Knowledge Services Committee (INTOSAI)
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PASAI	Pacific Association of Supreme Audit Institutions
PPP	Public-Private Partnership
QA	Quality assurance Procedure for non-IFPP Products
SDG	Sustainable Development Goals
SAI	Supreme Audit Institution
SAI PMF	Supreme Audit Institutions Performance Measurement Framework
TFSP	Task Force on Strategic Planning



# Executive Summary

Knowledge Sharing and Knowledge Services (KSC) is one of the four goals of INTOSAI. The strategic goal was to encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies & performing research on issues of mutual interest and concern.

One of the essential features of the INTOSAI Strategic Plan 2017-22 was to enhance accountability for implementing this strategic plan. INTOSAI expressed a firm commitment to assess its performance. Systematic reviewing of performance regularly was considered to track the progress made towards achieving the desired goals and provide the Board with crucial information to base their organizational and management decisions.

Accordingly, the KSC envisaged a survey to assess its performance and enable mid-course corrective and remedial actions while progressing through the INTOSAI Strategic Plan 2017-22. Furthermore, considering that we are preparing the next INTOSAI Strategic Plan, the survey also intended to seek the inputs on the relevance of the current strategies, allow for informed refinements, and guide the goal through the next Strategic Plan of INTOSAI 2023-28.

The survey responses reflect an extensive awareness of the existence of structures in the

INTOSAI for the knowledge sharing activities and their associated deliverables. However, the survey also indicated the need for more engagement, particularly in developing and disseminating the products, and greater outreach activities on the INTOSAI Community Portal. Therefore, the survey highlighted region-specific challenges, necessitating a targeted approach in finding solutions to address the problem.

The survey also reposed faith in the current structures and strategies of Knowledge Sharing Goal to deliver on the INTOSAI's promises to provide SAIs with required professional support and address their needs and challenges. Still, the results also suggest the need on making them more outcome driven. Considerable support to the current priorities as defined in the current INTOSAI Strategic plan also came through the analysis. Some ideas for new strategies like building knowledge centres, regional ambassadors and remote working are worth incorporating in the next INTOSAI Strategic Plan. The short-term task driven Workstreams to ensure effectiveness in the delivery and address the INTOSAI's aim of being agile and responsive is seen as the need of the hour.

The following are the key takeaways from the KSC Survey 2020

## A. Participation in Working Group activities

The measure of participation of the members SAIs in the Working Groups and KSC activities is a testimony of the awareness of the structures. 124 SAIs - 65% and 92% of all the four committees - are members of various Working Groups under KSC making it the largest Committee in INTOSAI, underlining the main objective of KSC being inclusive. Out of this, 90 SAIs are members of more than one Working Group. About 76% of the respondents indicated their interest in continuing or becoming members of the Working Groups under KSC.

The Working Groups must strengthen their coordination efforts for broader participation and continuously evaluate their Working Groups' relevance and usefulness. It was also noticed that the challenges vary from region to region.

The survey results emphasize the necessity to build a proper environment to foster SAIs' participation in the Working Groups' activities like building awareness, alleviating language constraints and adopt cost-effective methods of participation like hybrid /online meetings and the use of translation facility in the meetings. In the future, we must balance the aspirations of new Working bodies with relevance and the fatigue for more structures to streamline the limited resources for better causes of INTOSAI.

## B. KSC and Working Group Deliverables

The survey results indicated comprehensive awareness at the SAI level of KSC, its Working Groups, and its deliverables. Still, survey results showed the need to create greater awareness for products and the Community Portal. There

is a disparity in the Regions on the challenges faced in accessing and utilizing the document indicating a region-wise strategy to address the problems.

The survey also reinforced the necessity for the Working groups to refocus on the need-based development of products. The relevance of the products developed by the Working groups must be appropriately gauged by including external scanning and their internal review for product development. There is also a requirement to create knowledge centres in cooperation with members SAIs for training activities to create more awareness of the products and complete the feedback loop on the products.

### a. INTOSAI Community Portal

There is a recognition for INTOSAI Community Portal as the ideal platform for knowledge sharing activities. The survey indicated a wider reach and relevance of the current features in the Portal. Numerous ideas have been received to increase the user experience and engagement, like event Dashboards, integration with other social media to increase popularity and instant communication, updated webpages, and multilingual support, which will be explored.

The Portal and awareness of the products are entwined. The Portal must be used effectively to promote and disseminate the Working Groups, Research Project deliverables, etc. The increased patronage and visitors to the Portal will help in the broader dissemination of the products.

### b. Crosscutting Research Projects

There are widespread awareness of the crosscutting research projects, as about 60% of the respondents claimed awareness of the research projects. But again, like in the case

of products, AFROSAI and CAROSAI Regions require more focus.

The survey revealed the necessity to adopt new methods in disseminating the information about the research projects. Apart from email and KSC reports to GB and other organs, the respondents suggested using different social media and Portal (auto communication) to reach out to the INTOSAI community on the Research Projects and their updates. Region-wide solutions must be found for broader participation in these Research Projects.

### **c. IDI-KSC programmes on SDGs**

It is encouraging to know that many SAIs have expressed interest in participating in the future IDI-KSC programmes on SDGs. There is a requirement to address awareness and support to facilitate SAIs participation in the IDI-KSC programmes on SDGs.

## **C. Way Forward**

There is an overwhelming view that the Knowledge sharing Goal and the current priorities as defined in the current INTOSAI Strategic plan are relevant in the next plan.

Communication and exchange of information were highlighted as priority areas for improvement in the KSC functioning.

## **D. Goal chair collaboration (GCC)**

There is considerable support (82% of the respondents) for the current structures and strategies that they are well-positioned to deliver on the INTOSAI's promises to provide SAIs with required professional support and address their needs and challenges. Still, the results also suggest the need on making them more outcome driven.

There is a growing acceptance (about 84%) to adopt a flexible approach in creating the Working Groups even among the KSC members. The short-term task driven Workstreams to ensure effectiveness in the delivery and address the INTOSAI's aim of being agile and responsive is seen as the need of the hour. Members also indicated the need to establish a mechanism for coordination, communication, and regular evaluation of the workstreams before venturing into implementing this idea.

KSC will attempt to suitably incorporate these priorities in the next Strategic Plan of INTOSAI to enhance our deliveries and promises as envisioned in the INTOSAI Strategic Plan.

# Introduction

We floated the survey with a three-pronged objective of assessing the effectiveness of the deliverables of the KSC and its Working Groups through awareness and usage to enable mid-course corrective and remedial actions and to facilitate and guide the goal through the next Strategic Plan of INTOSAI. For this purpose, the survey was divided into three sections:

**A. Awareness about the KSC and its working groups,**

**B. KSC activities & deliverables**

**C. Way forward.**

The survey results are presented broadly under the above sections, providing insights into each facet under the above areas.

## Methodology & Scope

The survey was floated online in the INTOSAI Community Portal. It covered the entire INTOSAI membership, full and affiliate members. The survey was publicised and distributed through the INTOSAI KSC Community Portal and by individual email to all the members SAIs. The Region Chairs and Secretariat and the Working Groups Chairs were also requested to disseminate the survey among their members widely. We thank the Region

Chairs and Secretariats and the Working Group chairs for their whole-hearted support, without which it would not be possible to receive such substantive responses.

The survey results should be seen considering the overall objective of the survey, and any interference or extrapolation beyond this scope may not be meaningful.

## Response to the survey

INTOSAI has 195 member SAIs including the European Court of Auditors (ECA), a Supranational organisation and one associate member, SAI Guam. Out of these, 135 SAIs are members of any/all the four Goal Committees and 124 are members of KSC alone by being members of the Working Group(s) under KSC.

We have received responses from 74 SAIs, about 38% of total membership and 55% of the total membership of all four Goals. Seventy-four responses include SAI Bermuda too, which is not a member of INTOSAI but a member of CAROSAI and Guam, an associate member of INTOSAI. Among the respondents, 11 SAIs are not members of KSC, and 5 SAIs do not belong to any of the four Goal committees.

Figure 1 - Participation Atlas



We are also encouraged to have received responses from all seven Regions, making it a representative sample for the analysis.

Figure 2 - Region-wise Participation Bubble



Note: Others include USA, Canada and INTOSAI Development Initiative.

## Results of Analysis

For an inclusive and more representative

picture, the relevant results have been analysed under the three dimensions; Regions, KSC membership, KSC non-membership.

# Section A

## Awareness about KSC and Working Groups

The responses from the members have been encouraging about the awareness of KSC and its Working Groups. It is heartening to see that many SAls have also expressed interest in participating in the Working Group activities and have suggested many interesting topics/areas for future Working groups.

The TFSP internal scanning has pointed out the need to review the current structure and integrate the Working Groups or subcommittees if there is an overlapping, terminate or update the Working Groups if no longer relevant and consider temporary workstreams in place of some of the permanent Working Groups. We are also aware of the fact that the Working Groups are ideal vehicles for Knowledge dissemination activities. Therefore, while proceeding into the next Strategic Plan, we may have to balance aspirations with the relevance of the current Working Groups to streamline the limited resources for better causes of the INTOSAI. Therefore, considering all the options, inclusivity, relevance, and aspirations, we will have to work on a detailed plan. Short term task driven Workstreams by reshaping and merging the existing groups to ensure effective delivery offers a practical solution and address INTOSAI's aim of being agile and responsive.

To encourage participation, the Working groups should consider replacing the current Face-to-face meetings with virtual meetings or hybrid meetings, allowing both physical and online involvement and using translation facility in the meetings. The Working Groups are also required to evaluate their usefulness and relevance to the INTOSAI community. The Working Groups must redefine their strategy to increase their effectiveness by strengthening coordination efforts for better results and facilitating new membership.

## 1. Awareness of the KSC Working Groups

### Is INTOSAI Community aware of KSC and its Working Groups?

The creation of Working Groups as vehicles of knowledge dissemination has been a critical success factor in the INTOSAI. As centres of excellence in their respective spheres, they have made remarkable contributions in generating and disseminating the knowledge.

Around 124 SAIs (about 65% of total membership) are members of various Working Groups under KSC making it the largest Committee in INTOSAI. This also accounts for 92% of the total membership of all the four committees (135 members) making it the largest Committee in INTOSAI, underlining the main objective of KSC, of being inclusive. Out of this, 90 SAIs are members of more than one Working Group.

This underlines the main objective of KSC, the inclusiveness, which is also the hallmark of

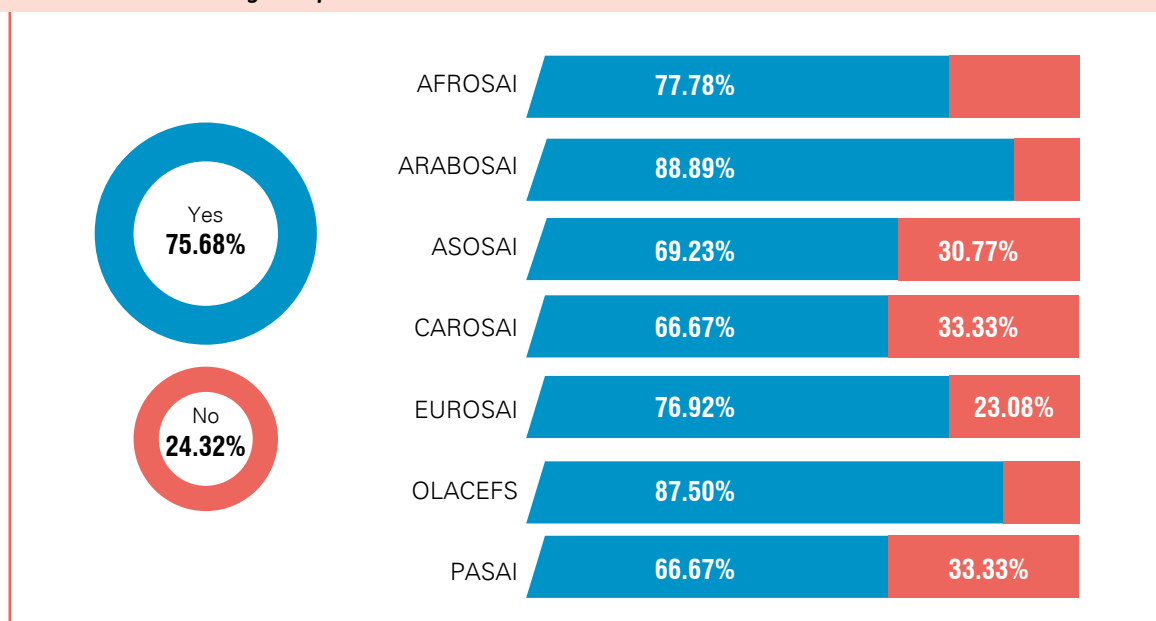
INTOSAI. KSC has been striving to make this a possibility by reaching out to as many SAIs as possible. We can only claim to be responsive and effective only if we can reach out to the remotest and challenged SAIs and enhance their value to their society through knowledge and experience sharing.

## 2. Interest in Participation in Working Groups of KSC

### Are SAIs interested in participating in KSC Activities?

About 76% of the respondents indicated their interest in continuing or becoming members of the Working Groups under KSC. It was encouraging to find that 8 KSC non-members (about 73% of the non-KSC respondents) indicated their interest in participating in the Working Groups activities. Out of these, 3 SAIs are presently not involved in any of the four Goals.

Figure 3 - Interest in Working Group activities





KSC Secretariat will reach out to these SAIs and the Chairs of the Working Groups in which they have expressed their interest in participation.

### 3. New areas for the Working Groups

**Working Groups being centres of excellence in knowledge creation, are there any emerging areas that require creation of such bodies to drive the process?**

The Survey brought out a good collection of topics/areas for the future Working Groups. The additional areas that came out from the Survey were:

1. SAI Civil Society Engagement
  2. Jurisdictional activities
  3. Auditing crisis and pandemic situations.
  4. Impact of audit work
  5. Tax Audit
  6. Monitoring and Evaluation/Strategic Plan/ Risk Management
  7. Audits related to COVID-19
  8. Audit of State-Owned Enterprise
  9. Ethical Values & Accountability
  10. Auditing public healthcare and social safety
  11. Audit Innovation and Artificial Intelligence.
  12. SAIs response to the pandemic situation. Audits on national debts and financial status of the governments during or after the pandemic
  13. The growing digital divide between SAIs with advanced technology and under-resourced SAIs lacking essential technical equipment to operate.
  14. Challenges to SAI independence, legal frameworks, use of standards by SAIs, transparency, and public reporting.
  15. Gender and inclusiveness
- These topics will be discussed in the KSC

Steering Committee. The above issues will be explored after a needs-based study and based on the resource availability and the Working Groups. We will also give due credence to some of the topics by reshaping the existing Working Groups to ensure effectiveness in the delivery.

One of the Working Group Chair suggested integrating the work of the various Working Groups around the COVID-19 pandemic. KSC will consider collating respective Working Group's results on the effect or implications of the COVID-19 pandemic. Further, KSC will seek more information from Working Groups on Public Debt, Environment, Big Data, IT, Public Procurement, SDGs, Public Policies and Programmes, Values and Benefits of SAIs, and Fight Against Corruption and Money laundering and publish it in the INTOSAI Community Portal to provide a holistic picture to SAIs.

We will also consider suggesting some of these issues, including pandemic related areas, as a cross-cutting priority in the next Strategic Plan of INTOSAI.

### 4. Challenges in participation in the Working Group activities

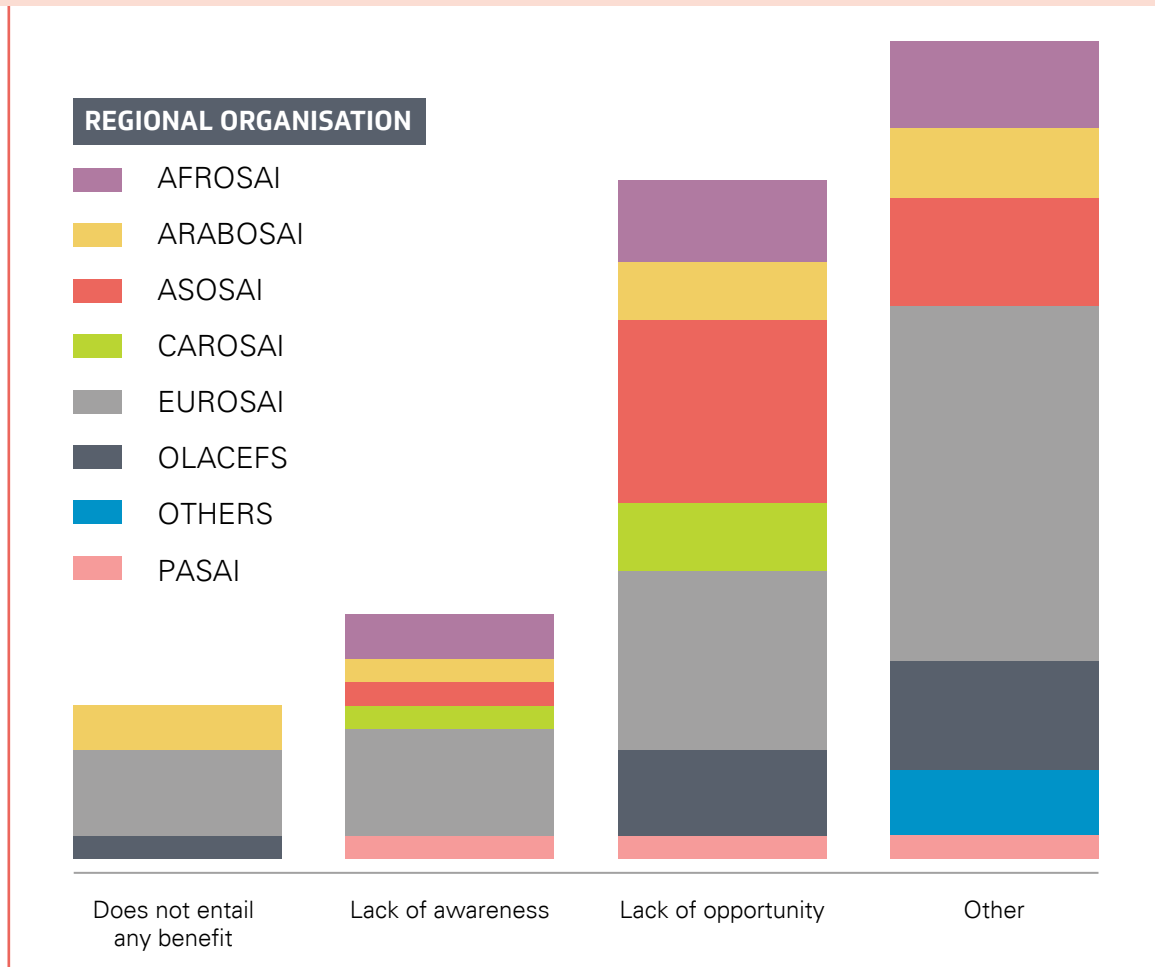
**Inclusivity being the prime motive of KSC, what are the challenges faced by SAIs in getting involved in the KSC activities?**

The respondents indicated non-availability of time and resources, language constraints, the requirement for participating in face-to-face meetings and the recent COVID-19 pandemic as significant hurdles faced by member SAIs of the Working Group(s), preventing their participation in the Working group(s) activities.

The non-members of KSC, among the choices provided in the survey, indicated lack of opportunity (73%) and lack of awareness (18%) as the main challenge for not becoming a member of the Working Group.



Figure 4 - Challenges in participation in Working Group activities



The responses reflect that the challenges vary from region to region. Though all the regions consider lack of opportunity as the main challenge, ARABOSAI Region SAs also considers 'Not entailing any benefit' as the main challenge. This might be due to linguistic reasons as the working language of ARABOSAs

is Arabic, and the Working Groups presently do not cater to this aspect in their functioning. Lack of opportunity means unavailability of resources, both personal and financial and expertise in the SAs. We could address this by encouraging virtual or hybrid meetings and using a translation facility in the meetings.

# Section B

## KSC Activities and its deliverables

The KSC activities are classified into three categories, knowledge development, knowledge dissemination and continuous improvement activities. Although the survey results give positive news on our work's awareness aspect, the results also indicate the requirement to create greater awareness both on the products and the Portal. The Portal and awareness of the products are both intertwined. The increased patronage and visitors to the Portal will help in the wider dissemination of the products. The Working groups may consider external scanning to develop products to gauge the relevance of the products beyond the Working Group. The success factor would lie in how the SAIs benefitted and how many of them benefit from the work of KSC and its Working Groups.

Language support is another major challenge to be addressed. KSC needs to seek the in-kind support of the Regions in this aspect. We need to build a sustainable relationship with the Regions, particularly CAROSAI, AFROSAI and PASAI, to better deliver on our promises and broader dissemination of our deliverables. The Working Groups may also consider the topics suggested by the respondents for the development of guidance in their Work Plans.

We are also glad to receive suggestions on improvement of the features on the Portal. We will work with our developers in incorporating them suitably. The 2017 KSC Steering committee had already approved linking the Portal with other social media to increase the popularity and instant communication of updates. The action was postponed till sufficient footfalls were received in the Portal. KSC Secretariat will consider working on this aspect too.

The response to the crosscutting research projects has also been good. There is a need to create an awareness that these research projects do not cost any financial resources as most of the interaction happens through online modes. We will also encourage the remote meeting facilities in the Community Portal to the maximum possible to continue the work through these pandemic times. We will use the INTOSAI community Portal for wider dissemination on future research projects and provide updates on the current projects on SAI Independence and Audit communication.

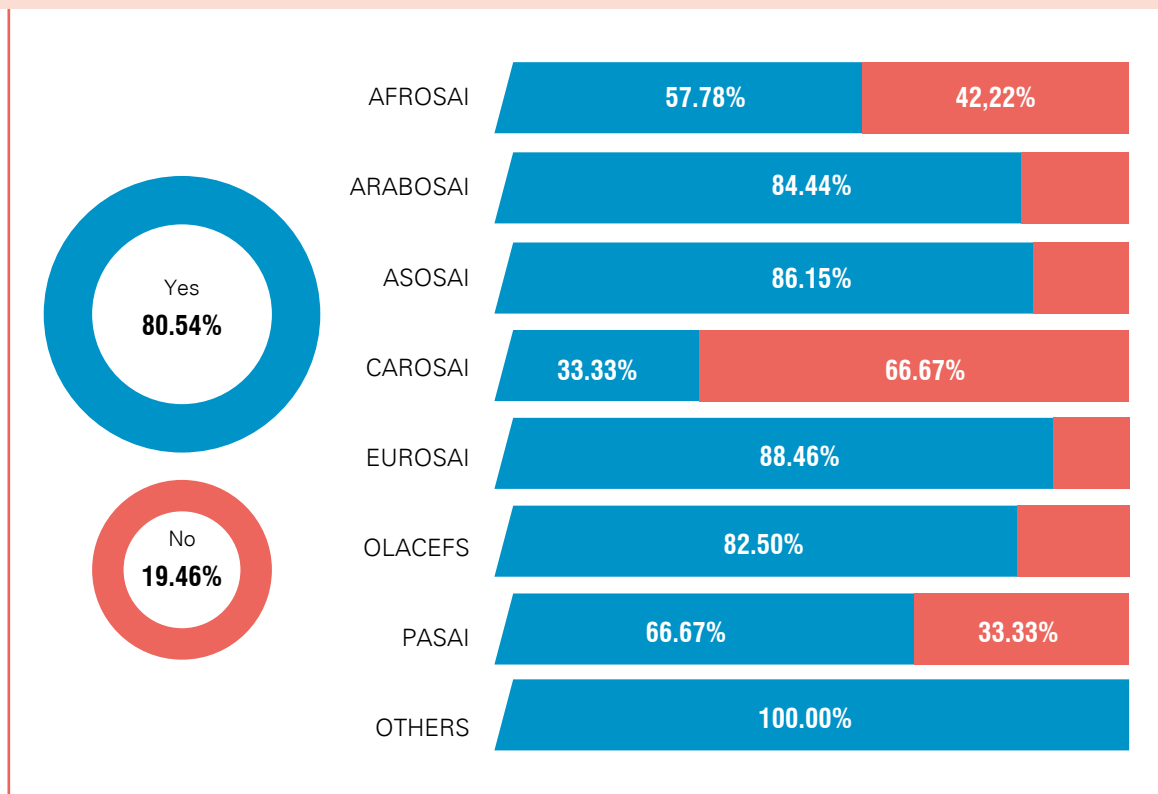
# 1. KSC Products – IFPP and non-IFPP

## Is the INTOSAI Community aware and benefitted by KSC products?

A strong message emerged from the survey that the INTOSAI community was aware of the products and deliverables of the KSC and its Working Groups. The awareness of the

GUIDs developed by the Working Groups during 2019 and 2020 ranged between 77% - 92%, depending on the products. The Region-wise analysis revealed that the products had reached all the regions, but proliferation was less in CAROSAI and AFROSAI Region SAIs. Public Debt, IS Audit and Disaster-related Aid was found to be highly relevant to the SAIs (more than 90% of the respondents).

Figure 5 - Awareness of GUIDs



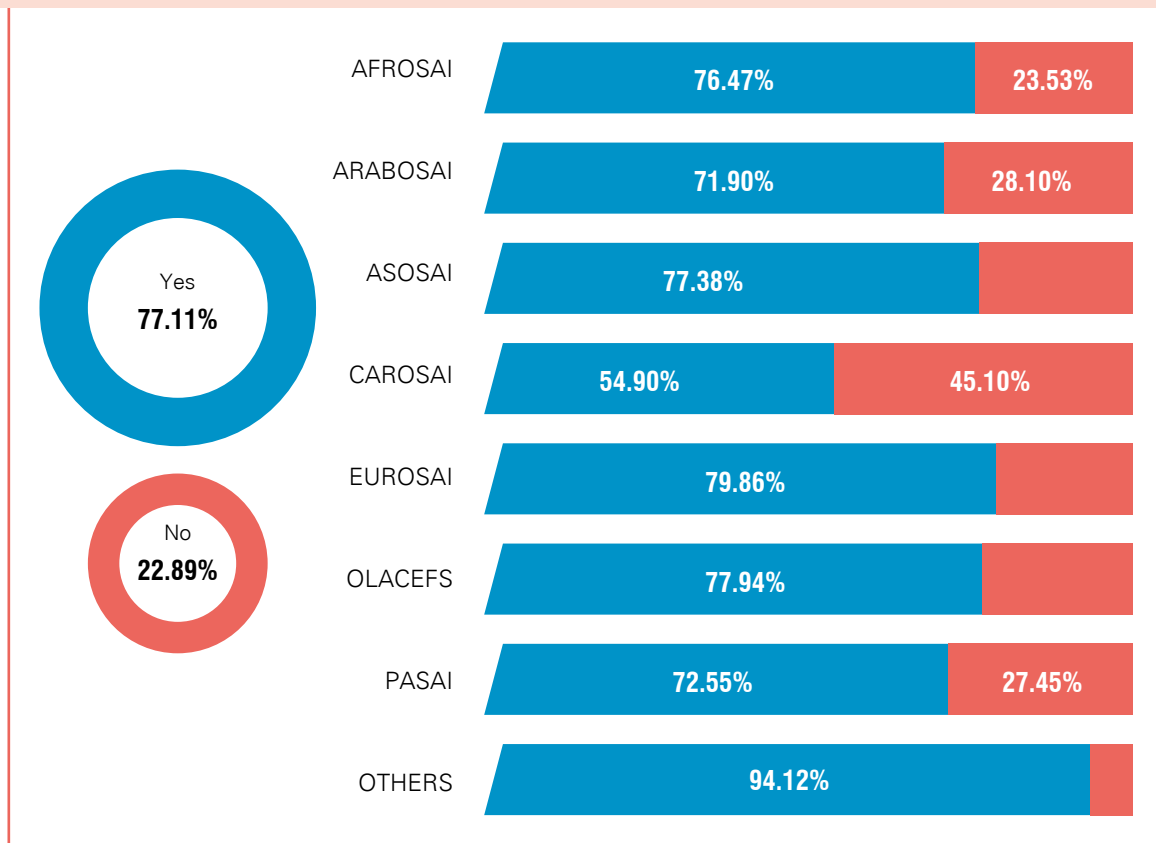
On non-IFPP products, the products developed by the Working Groups and KSC in the last Work Plan 2017-19, we have received a satisfying response from the INTOSAI community. The 5 Working groups developed 18 products, viz., Environmental Audit, Audit of Extractive Industries, IT Audit and Value and Benefits of SAIs, Fight Against Corruption and Money Laundering and one KSC Research project on Disaster preparedness.

As is the case of IFPP products, the proliferation was less in CAROSAI Region.

to create more awareness of its products across all Regions, as only 48% claimed awareness. This is even more crucial because about 87% of the respondents felt the products to be highly or moderately relevant in their work.

All Working Groups must focus more on AFROSAI Region. Environment audits must pay more attention in regions other than ASOSAI and EUROSAI, the Value and Benefits of SAIs in ASOSAI and CAROSAI Region and Extractive Industries in ASOSAI, EUROSAI and OLACEFS regions concerning the dissemination of products.

Figure 6 - Awareness of Non-IFPP Products

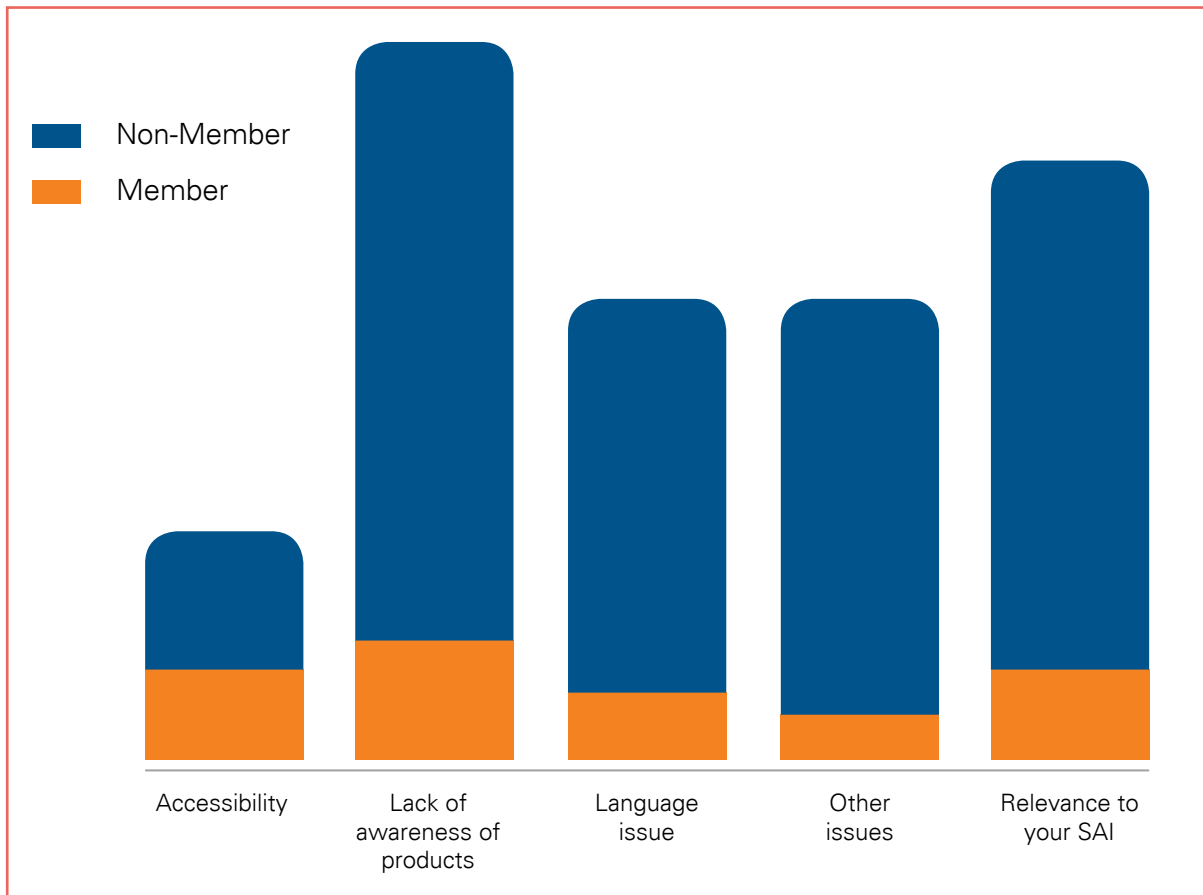


The results indicated that the IS and Environmental audit-related products had more reach about 60-73% of the respondents claiming awareness, followed by Extractive Industries and Value and Benefits of SAIs (60%). The Working Group on Fight Against Corruption and Money Laundering must augment its resources

Some of the topics where guidance was sought are as follows:

1. Framework of Government auditing standards for Oil Companies under service contracts.
2. Guideline on tax audit, transfer pricing audit, BOT, PPP audits.





## 2. INTOSAI Community Portal

The INTOSAI Community Portal was revamped to consolidate the websites of KSC and its twelve Working Groups to provide a single window for accessing the information on matters related to KSC and its Working Groups. It is also built to serve as a central repository of information and contains features like video conference facility, blogs, news, and events. These facilities are available free for the members to use.

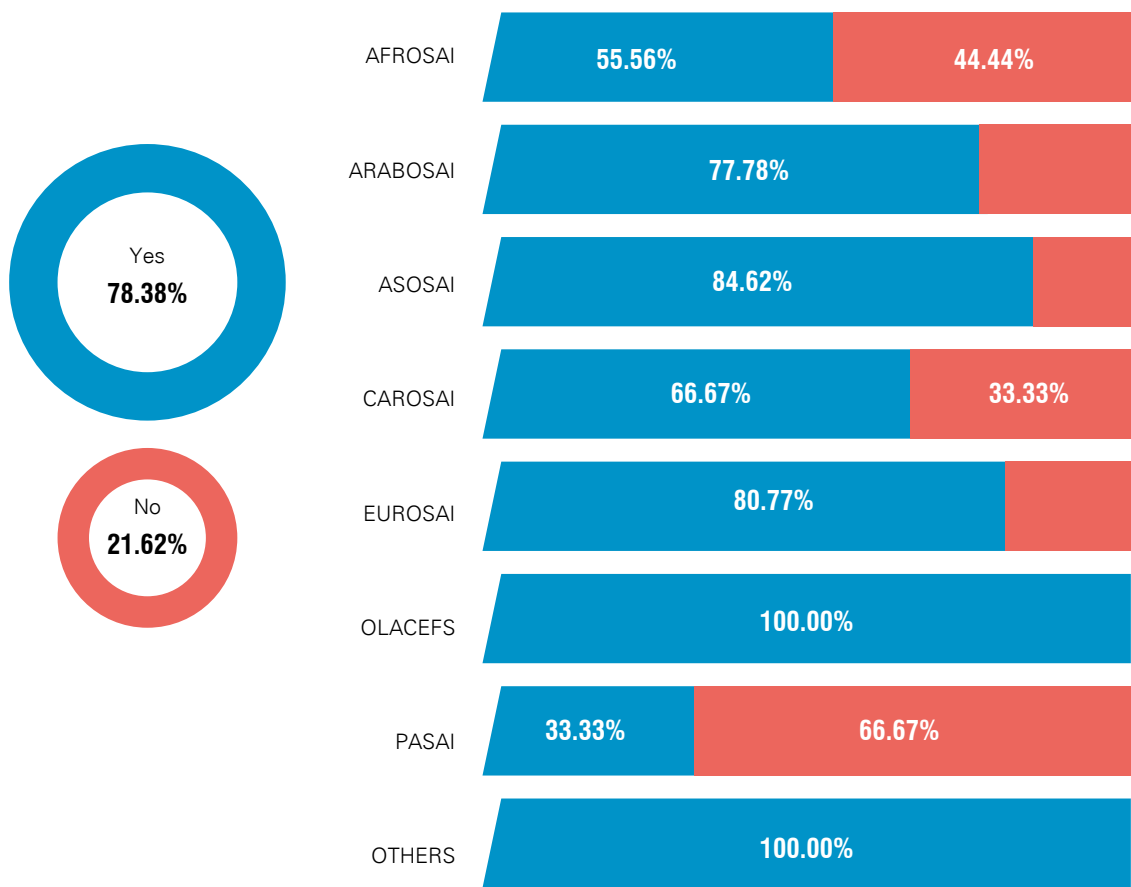
**The INTOSAI Community Portal is being developed as a knowledge portal to provide**

**a platform for the field level auditors of SAIs to communicate and exchange information. Are SAIs benefitting from this platform?**

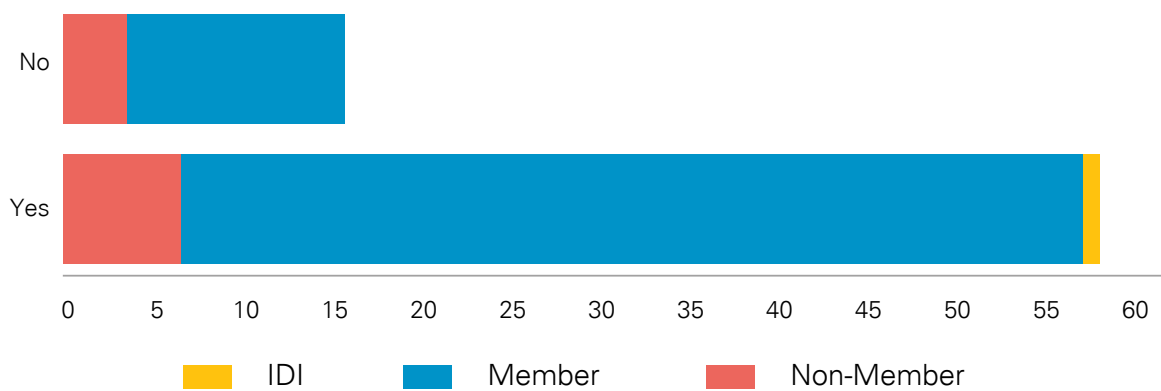
The responses indicate greater awareness among the community of the INTOSAI Community Portal. The more participation, the better it is for the Portal, as it enriches the knowledge sharing objective of the INTOSAI and provides better feedback in improving the functionalities of the Portal.

**About 78% of respondents claimed awareness about the existence of the Portal. The responses also indicated the need to undertake more outreach activity since, 12 KSC members indicated their non-awareness about the Portal.**

Figure 8 - Awareness of Portal



MEMBERS/NON-MEMBERS-AWARENESS OF PORTAL



The results also indicated requirement of more focus in the PASAI and AFROSAI regions.

We have also received encouraging responses on the features of the Portal.

**About 76% of respondents have either visited or used the Portal features, and 75 % of respondents have found the features relevant.**

Figure 9 - Relevancy of Portal features

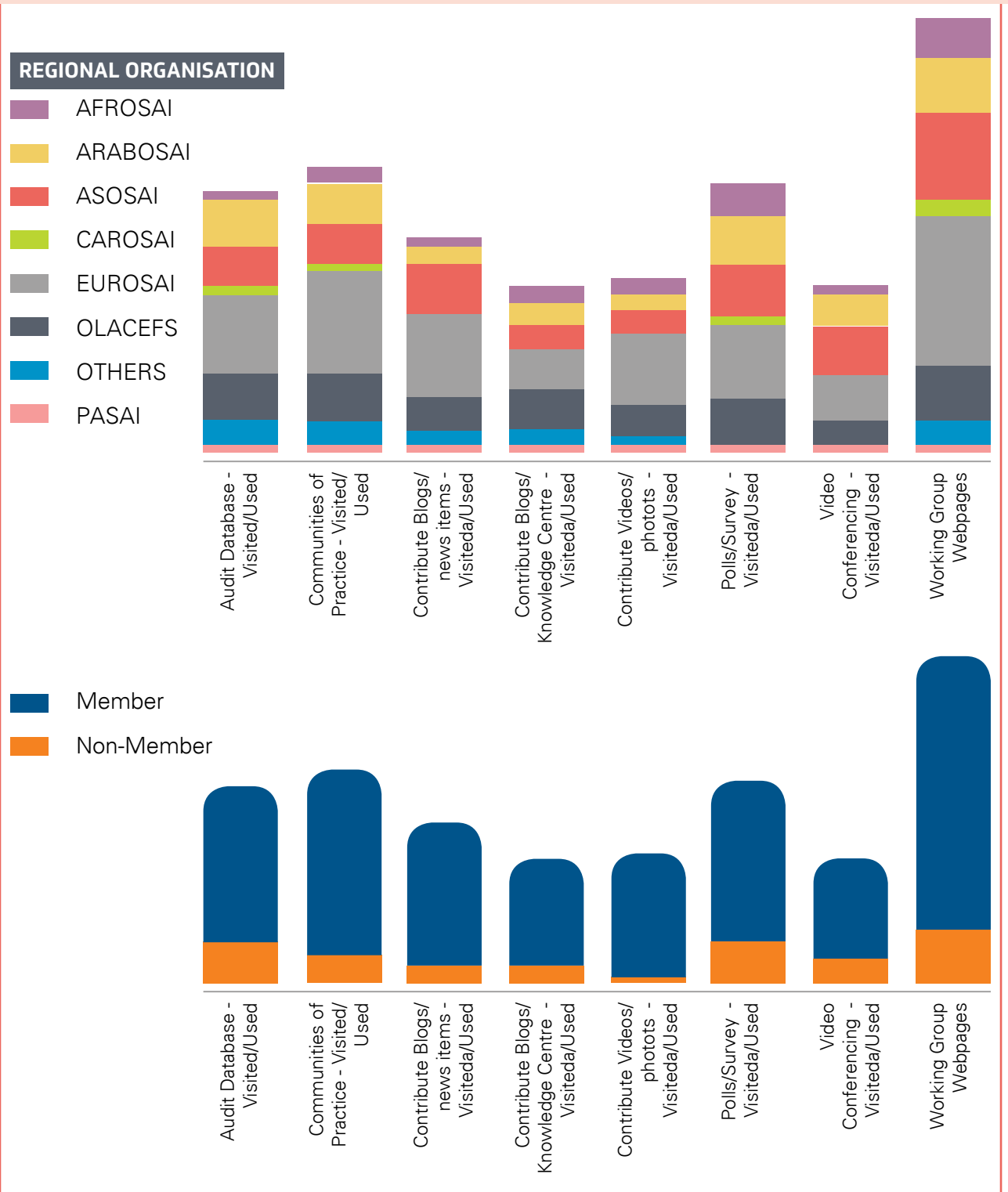
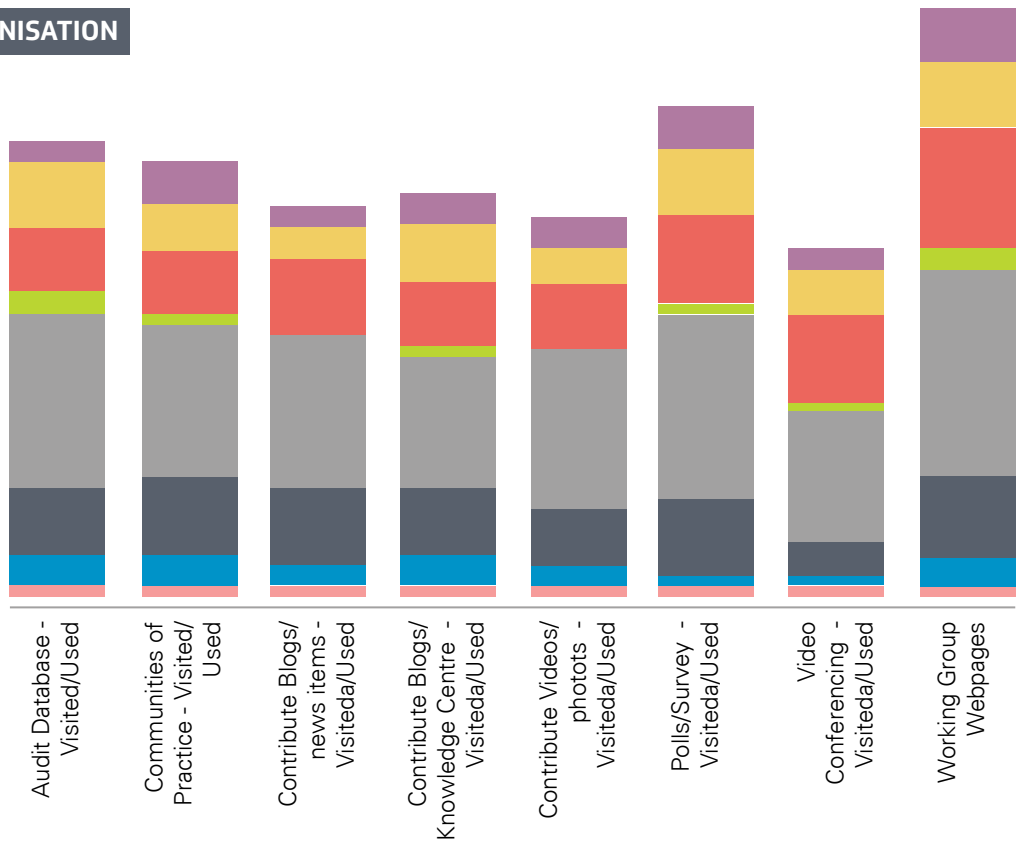




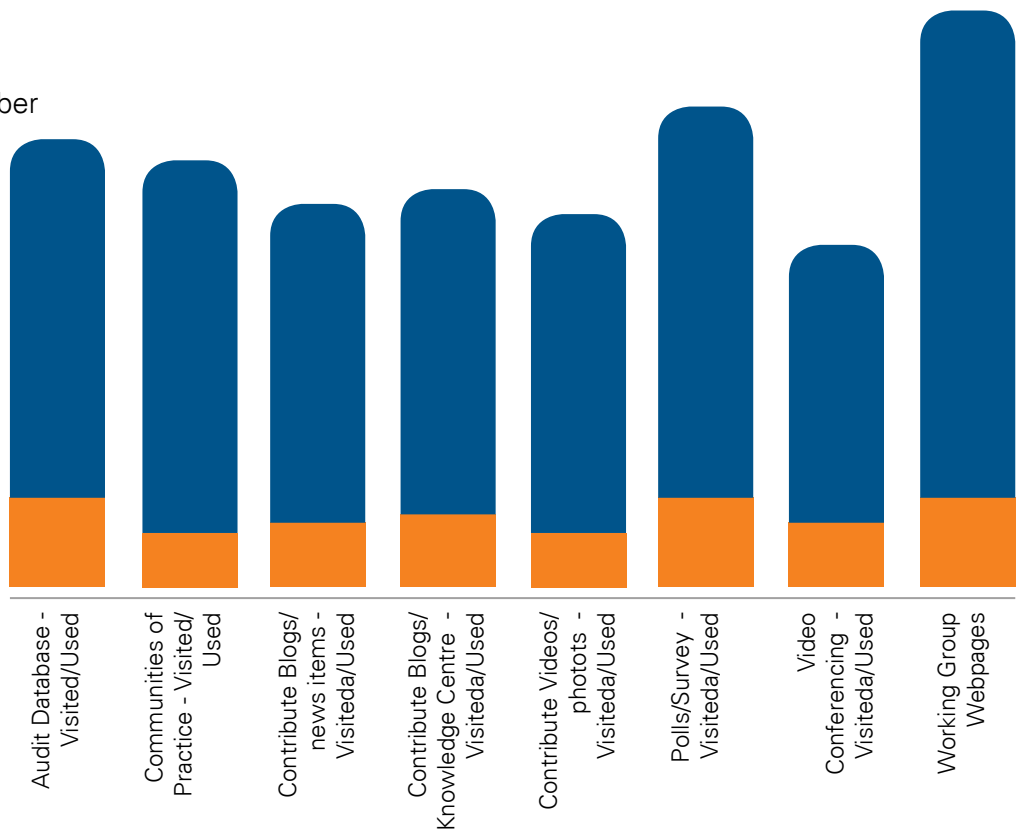
Figure 10 - Portal Features Visited or Used

**REGIONAL ORGANISATION**

- AFROSAI
- ARABOSAI
- ASOSAI
- CAROSAI
- EUROSAI
- OLACEFS
- OTHERS
- PASAI



- Member
- Non-Member



The features of Working Group webpages, Audit Database, Exposure draft comments, Communities of Practice and Knowledge Centre were regarded as the most relevant features in the Portal.

The sections related to Audit Database, Exposure draft comments, Communities of Practice and blogs/news items were most visited in the Portal. Working Group webpages have already been accessed by 73% of the respondents. COP features are gaining acceptance that can be gauged from the number of visits and level of acceptance uniform across the Regions.

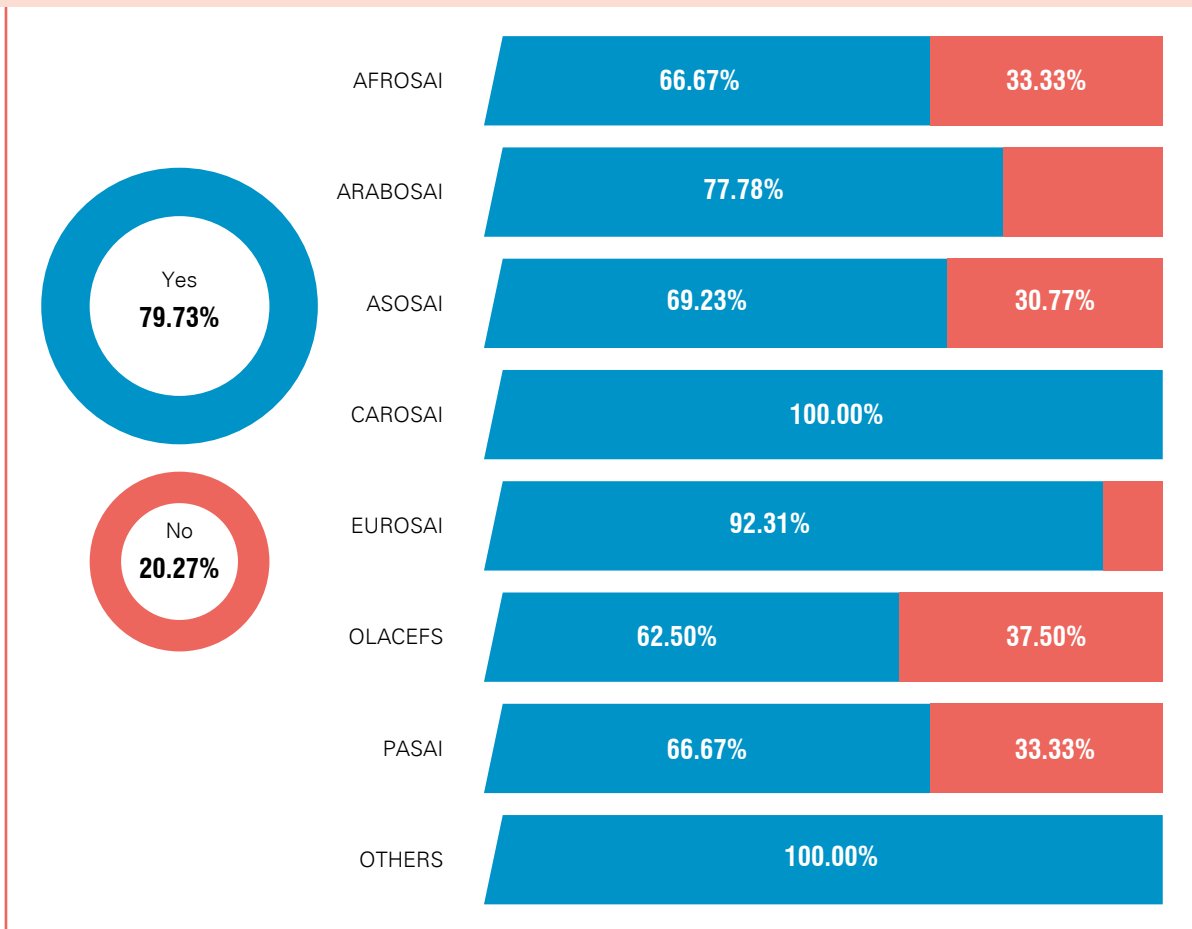
**Though 80% of respondents found the information in the webpages sufficient.**

**Are there any new features that the INTOSAI Community would like to see in the Portal?**

Some of the SAIs have requested the following additional features to be incorporated, which will be given due credence and considered earnestly for inclusion in the portal.

1. Events dashboard
2. Focal point contact information for the Working Groups
3. Incorporate schedule of all Working Groups activities
4. Integration with social media
5. Automatic information on updates through social media and emails
6. More Auditor-centric materials that can help auditor professionals carry out their everyday audits.

Figure 11 - Sufficiency of information in Portal



We have also received some suggestions from the members on improving the visitor’s experience in the portal:

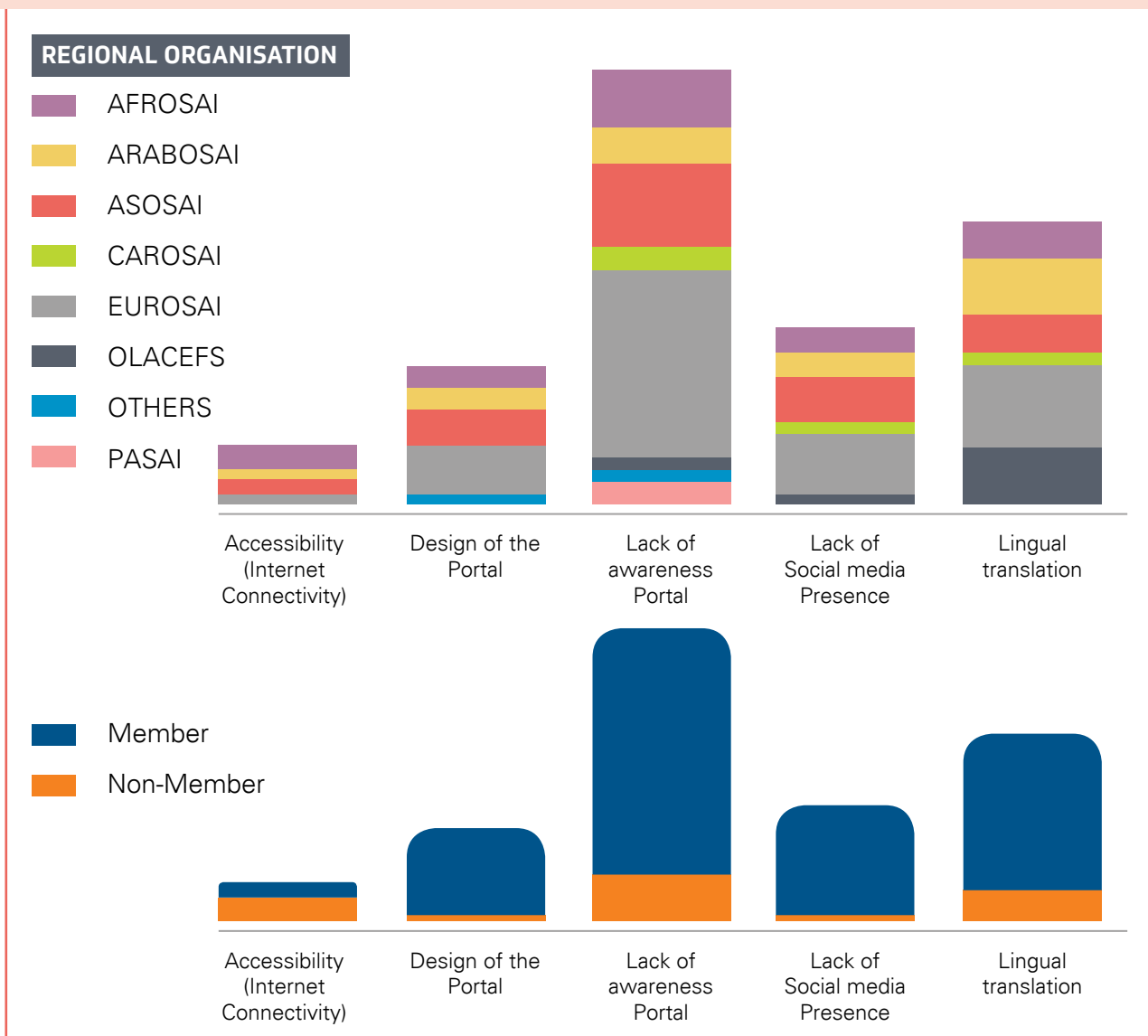
1. A more interactive interface. A dashboard format as it would provide a greater quantity of information in a more concise and user-friendly manner.
2. Greater inter-connectivity with other existing resources developed by the Subcommittees and Working Groups, such as, the INTOSAI University, among others.
3. Improved Search functionalities.
4. Regular updating of Working Group pages

5. Making documents available in all the INTOSAI languages.

What are the challenges faced by the INTOSAI Community in accessing and using the features in the Portal?

On accessing and using the portal, the significant challenges enumerated were awareness (50%), Lingual translation (32%), Social media presence and Engagement (20%). KSC Secretariat will seriously consider the available options to address these challenges. Understandably, the linguistic challenge was seen as the most significant challenge in the OLACEFS and ARABOSAI Regions.

Figure 12 - Challenges in accessing Portal



### 3. KSC Crosscutting Research Projects

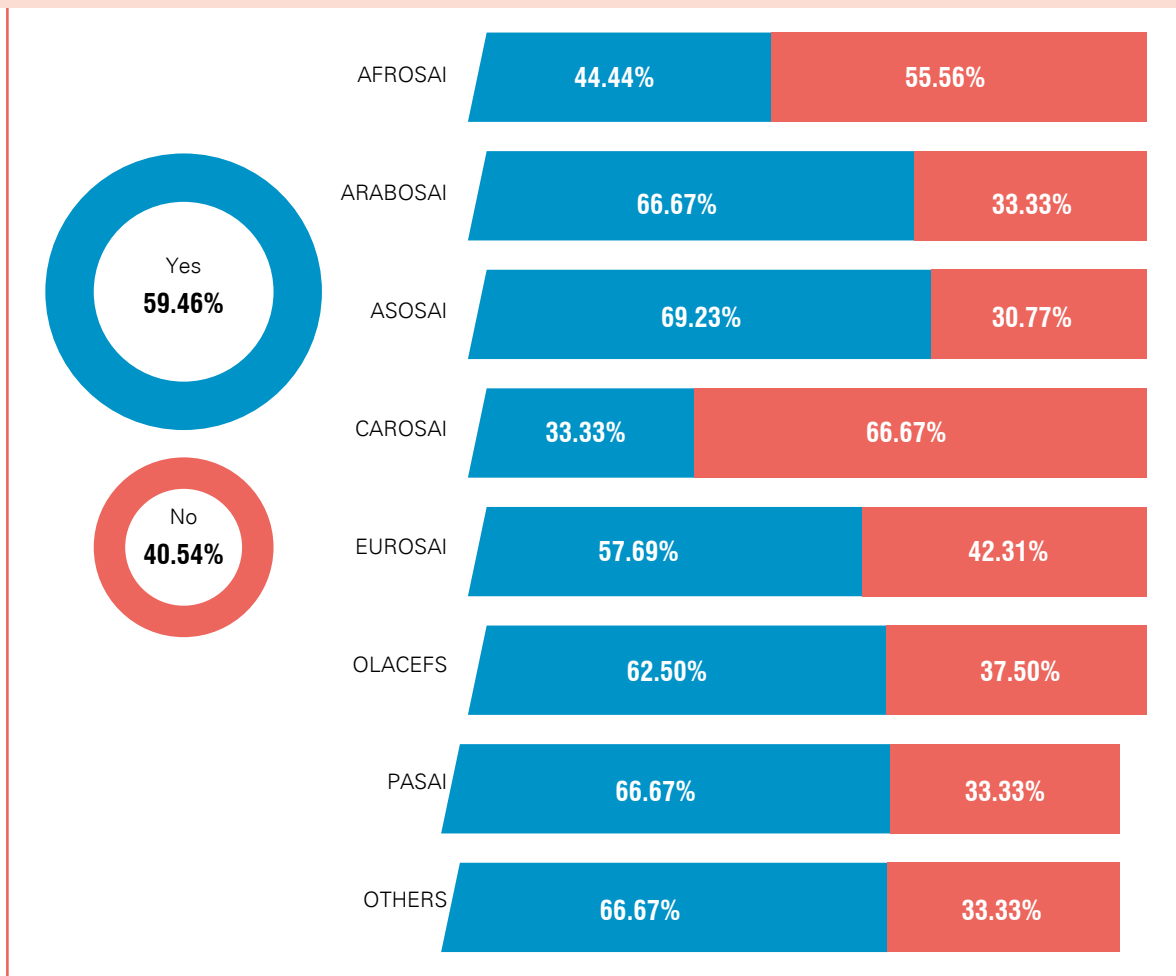
Under the INTOSAI Strategic Plan 2017-22, performing research on issues of mutual interest and concern is one of the objectives of Goal-3. In pursuance of this, KSC started researching topics of mutual importance and interest in INTOSAI. The topics selected for research are crosscutting in nature, not explicitly covered by any existing Working Groups under KSC.

**The topics of KSC Research Projects are selected based on the INTOSAI wide interest on the topics. This being the case, did the**

#### INTOSAI community benefitted from the Research Projects?

On the crosscutting Research Project, the survey revealed the necessity to adopt new methods in disseminating the information about the research project. It is heartening to know that 60% of the respondents claimed that they were aware of the crosscutting research projects conducted by KSC and about 82% of the respondents found the research product on “Disaster Preparedness of SAIs” relevant and useful. The response was uniform across the regions. But again, like in the case of products, there is a requirement to focus on AFROSAI and CAROSAI Regions on the awareness part.

Figure 13 - Awareness of Crosscutting Research Projects

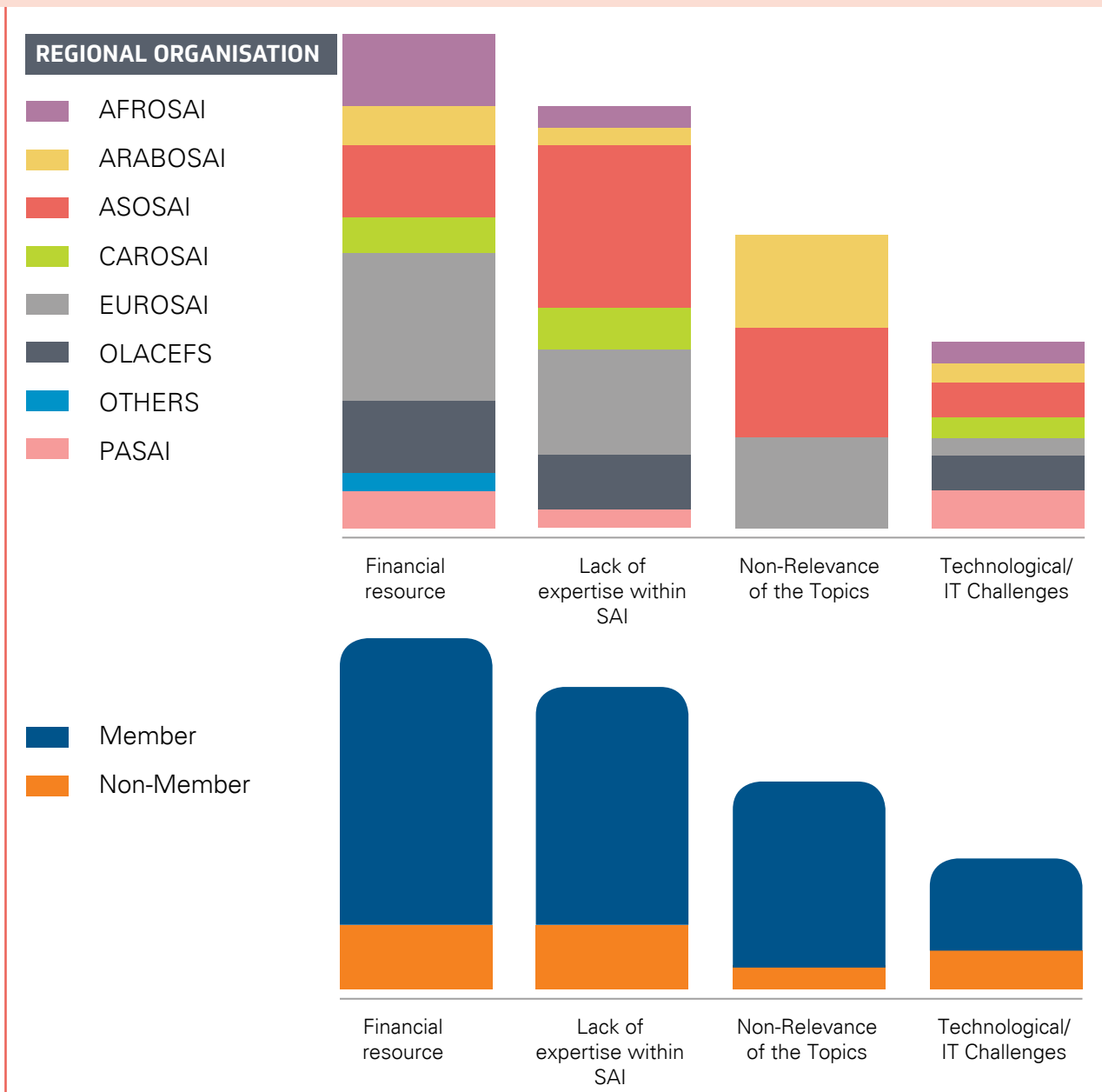


Apart from email and KSC reports to GB and other organs, the respondents suggested using other social media and Portal (auto communication) as other means to reach out to INTOSAI community on the Research Projects and its updates.

**What are challenges faced by the INTOSAI community in participating in the Research Projects of KSC?**

Financial resource (36% of respondents) and lack of expertise (31% of the respondents) were cited as primary reasons for not participating in the Research Projects. Lack of human resources and awareness was also highlighted as other reasons for the non-participation. The majority of the ASOSAI region SAs have indicated a lack of expertise for their non-participation, and the ARABOSAI region had shown the relevance of the topics.

**Figure 14 - Challenges in participation in Research Projects**



We thank the members for suggesting new topics for future cross-cutting projects (41 topics shown in the annexe to this analysis report), which will be included in the next scanning exercise during the formulation of the following Work Plan of KSC.

#### 4. KSC-IDI cooperation on SDGs related programmes

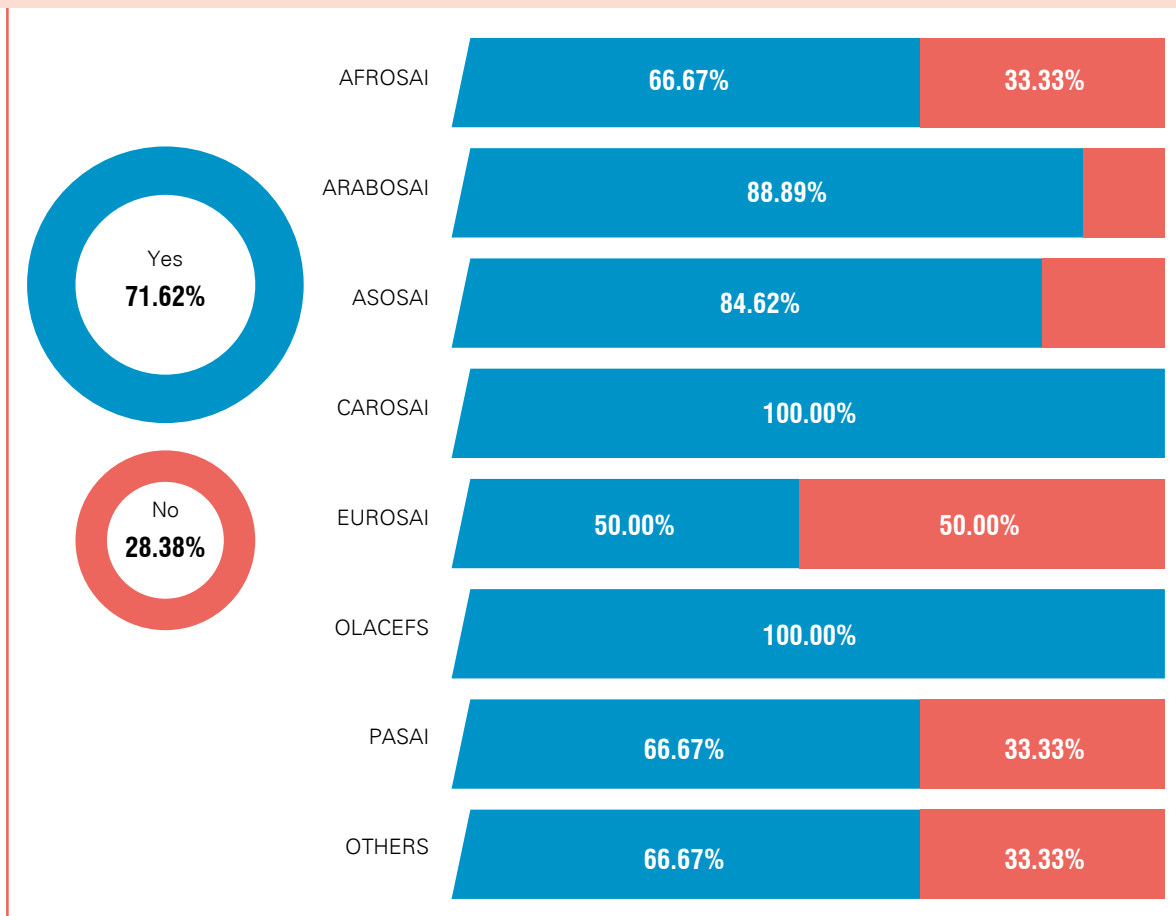
Under the INTOSAI Strategic Plan 2017-19, KSC is the hub for the INTOSAI’s efforts to share knowledge regarding SAIs’ efforts to support and evaluate the SDGs. The KSC is partnering with INTOSAI Development Initiative (IDI) on its various capacity development programmes related to SDGs with this mandate.

KSC had successfully partnered with IDI on the programme on the audit of the Preparedness in the implementation of SDGs and are currently partnering on the Cooperative audit of strong and resilient national public health systems, commonly known as 3.d Audit.

**IDI has taken up enormous work in disseminating the SDGs programme among the INTOSAI community. KSC as a partner in these programmes would like to know the interest level in SAIs in participating in the SDGs programme and what are the challenges faced by them?**

It is encouraging to know that many SAIs have expressed interest in participating in the future IDI-KSC programme on SDGs (72% of the respondents).

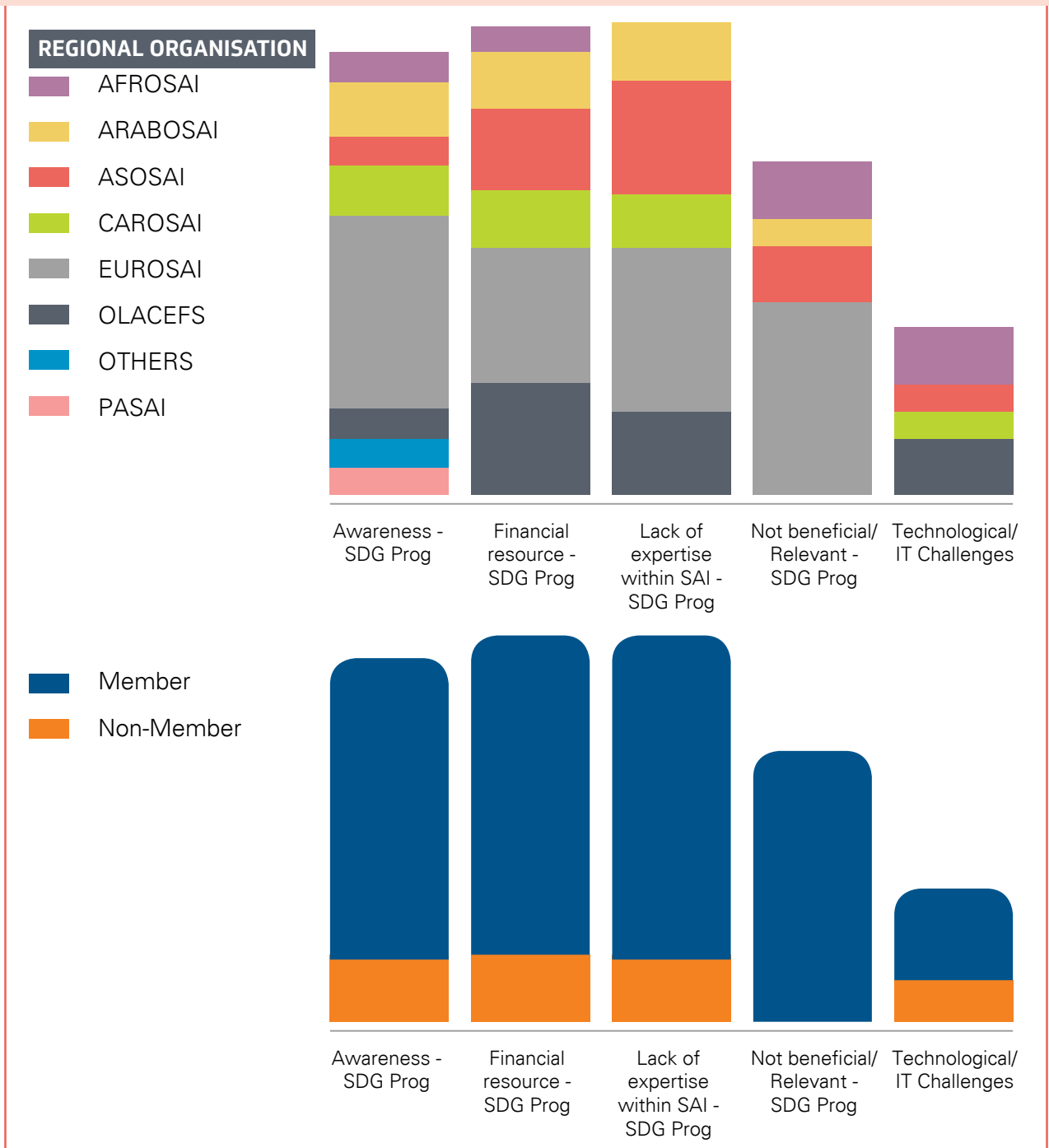
Figure 15 - Interest in IDI-KSC Programme on SDGs



15 SAIs from all the Regions (20% of respondents) have indicated their interest in participating in the ongoing co-operative audit of strong and resilient national public health systems (3D audit), and **out of these, about 43% are those who did not participate in the earlier programme on auditing preparedness.**

KSC will take up this matter with IDI and find ways to include them in the SDGs programmes. The main challenges highlighted by the SAIs were awareness, financial resources, and lack of expertise. These challenges will also be discussed with IDI to find suitable solutions.

Figure 16 - Challenges in participating in IDI-KSC programmes

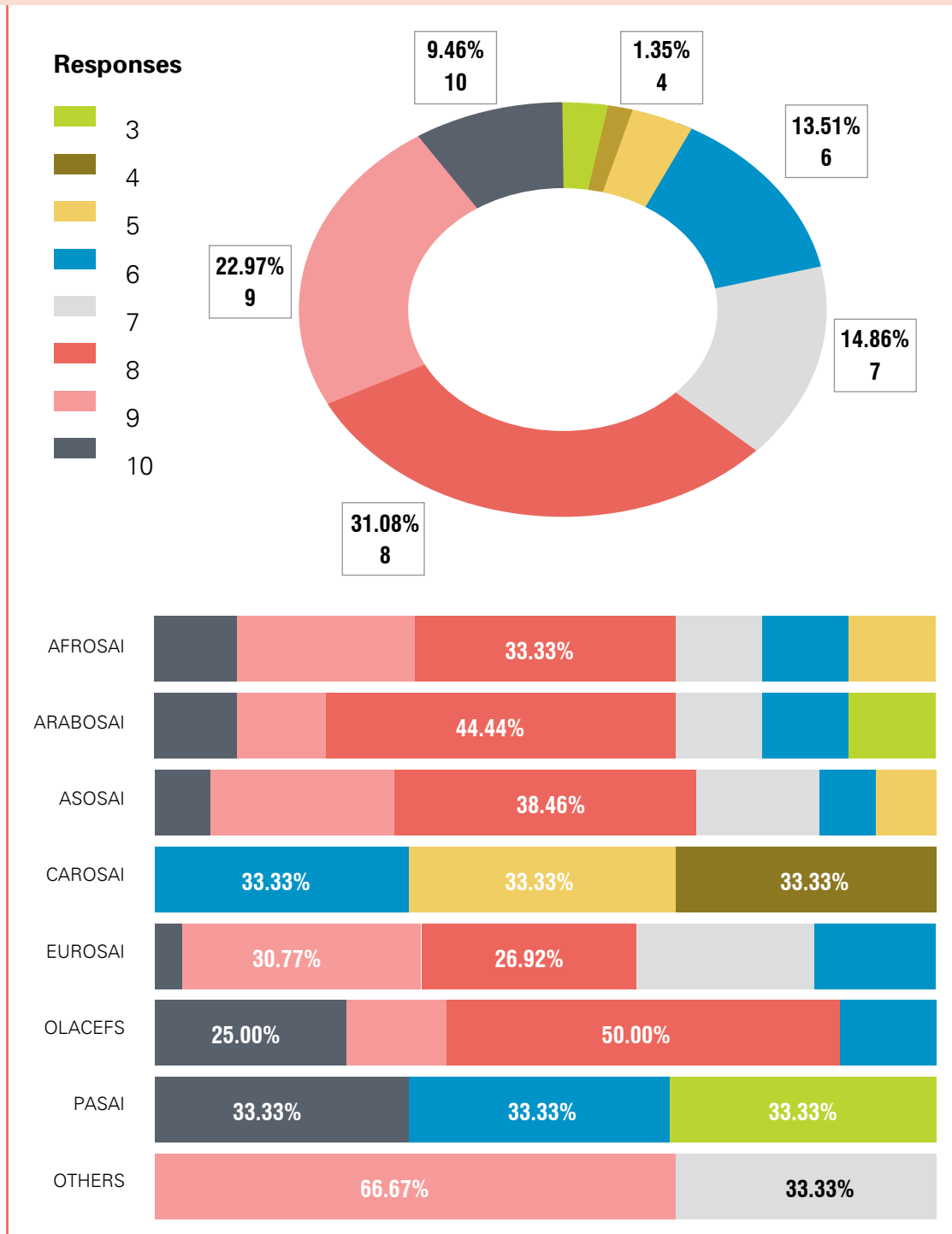


## 5. Rating on Performance

Overall rating on the performance of KSC and the Working Groups is very encouraging. 64% providing scores above 8, and 28% rated 6 - 7 with a Median score being 8 and mean

score being 7.6. The mean and median for the five regions AFROSAI, ASOSAI, ARABOSAI, EUROSAI and OLACEFS were 7.7-8.3 and 8. The scores also pointed out the need to concentrate more on CAROSAI and PASAI Regions (mean and median being 5 & 6).

Figure 17 - Rating on Performance of KSC and its Working Groups





# Section C

## Way Forward

### 1. KSC Strategies

Most of the respondents have displayed faith in the current KSC strategies to better deliver on the INTOSAI's promises on Knowledge sharing. But the results also highlighted the need to refocus on knowledge development and dissemination activities. The Working Groups must refocus on the needs-based development of products and open many more knowledge centres in cooperation with members SAs for training activities.

There is a need for the Working Bodies to establish a greater integration and cooperation of the regional bodies in their activities and consider creating regional experts.

The responses also highlighted the need to improve the communication aspects of the KSC functioning. KSC will try to accommodate the new priorities in the next Strategic Plan of INTOSAI.

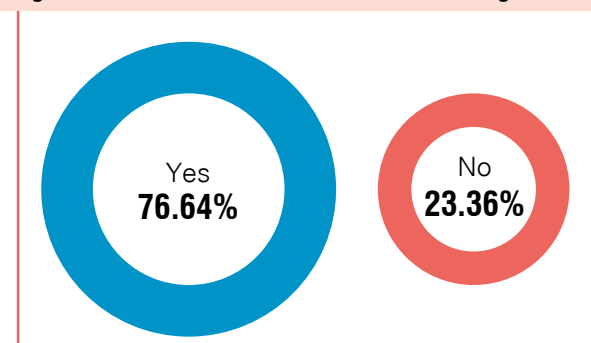
The responses to this section are vital to know - how the goal is positioned in the next Strategic Plan of the KSC.

**Are the current strategies defined for Knowledge Sharing Goal in the current INTOSAI Strategic Plan still relevant?**

**We take it with the sense of gratitude that most respondents (77%) have found the Knowledge sharing goal and the current priorities as defined in the current INTOSAI Strategic plan relevant in the next plan.** The

responses are in line with the TFSP survey results too.

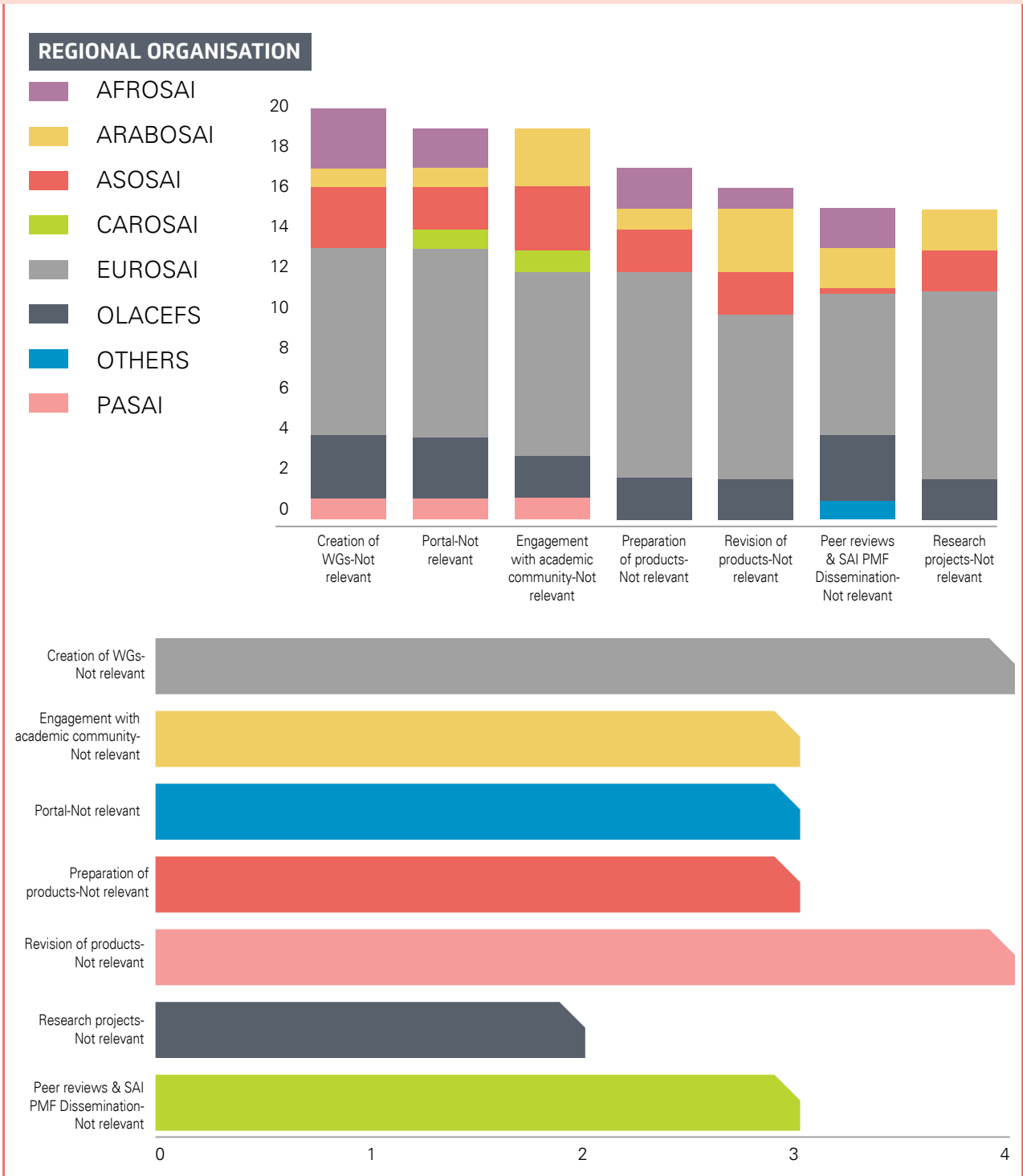
**Figure 18- Relevance of the current KSC Strategies**



About 26% felt the strategies related to creating Working Groups, engagement with academic institutions and Community Portal as not relevant. Four Working Group Chairs felt that creating the Working Groups

and revising the products as non-relevant strategies for KSC. They felt these priorities required refocus along with Community Portal.

Figure 19 - Non-Relevancy of KSC Strategies

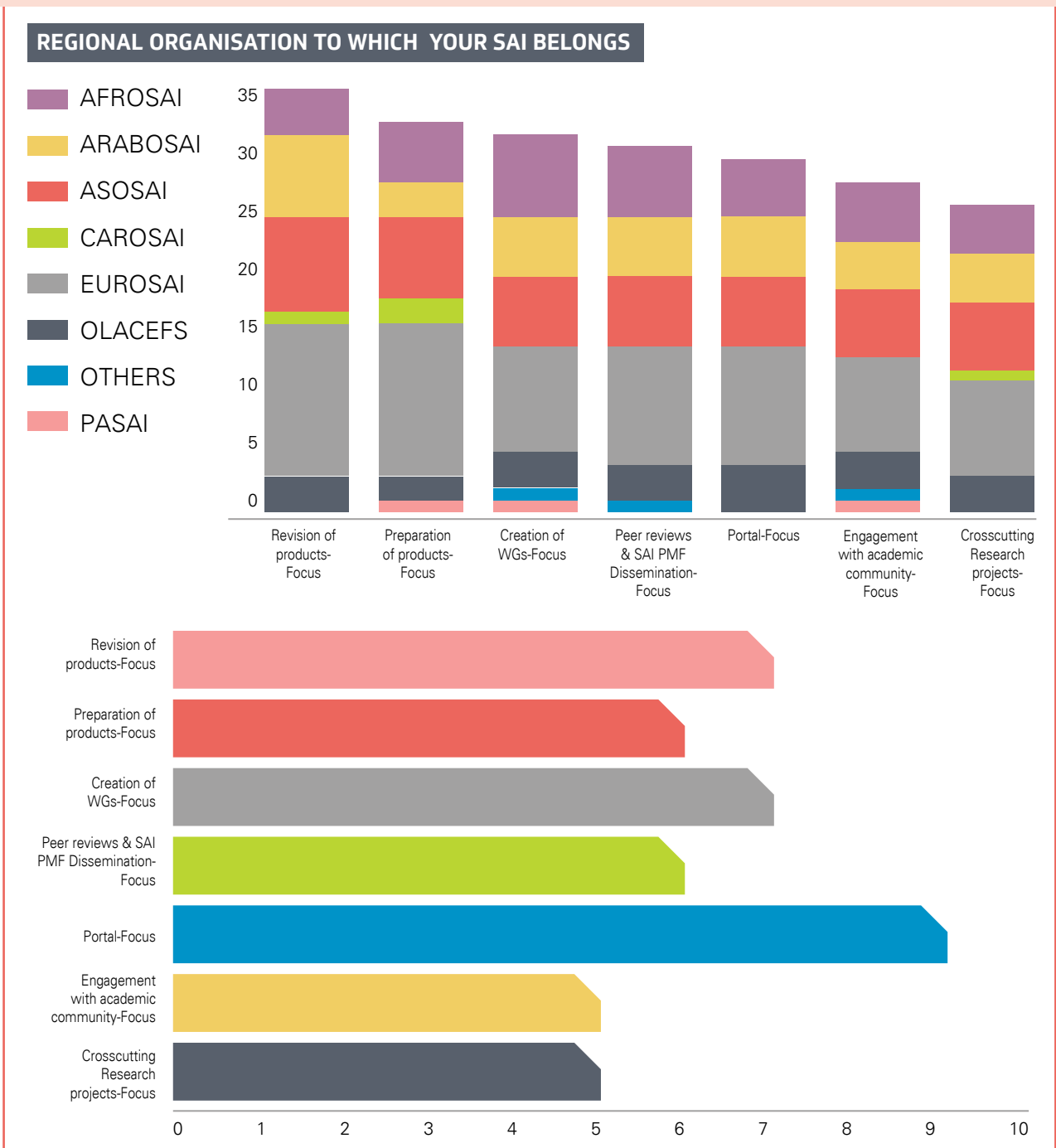


**46% of the respondents wanted KSC to refocus on its product strategy development, 42% on Community Portal, Engagement with the academic community, and dissemination of cross-cutting lessons on Peer reviews and SAI PMF. 35% of the respondents wanted KSC to refocus on cross-cutting research**

**projects and creating Working Groups.**

The Working Group Chairs pointed the Community Portal, development/revision of Products and Creation of Working Groups as prime areas in KSC Strategies that required refocus. This is also coordinated with the views of non-KSC respondents.

Figure 20 - KSC Strategies requiring refocus



On specificities, the following advice were received.

1. Develop products based on relevance and needs.
2. Engagement of the broader SAI on the existing products and Working Groups
3. Explore on reviewing the existing documents for their relevance and consider withdrawing.
4. Ensure no duplication of work among the Working Groups
5. Make the portal more user-friendly and accessible.
6. Take advantage of SAIs training centres to create a natural nexus for the INTOSAI community to interact with the academic community.
7. Use all the available social media to the maximum possible to disseminate knowledge and experiences.
8. On dissemination of information about Peer reviews and SAI PMF, given the involvement of CBC and IDI, ensure clear roles and responsibilities.

Though some of the above suggestions are already addressed, the current practices must be refined to enhance KSC deliveries. The Working Groups are also required to build synergies with the Regions to a wider acceptability of their products. On relevance and needs of the products, it should be noted that after introducing the new Quality Assurance protocol by the Goal chairs, the previous products are automatically considered withdrawn as INTOSAI products unless the products are reviewed and presented

based on the QA procedure. The Working Groups are required to view the relevance when reviewing these products.

### **Are there any other new Strategy that the INTOSAI community could propose for the Knowledge Sharing Goal?**

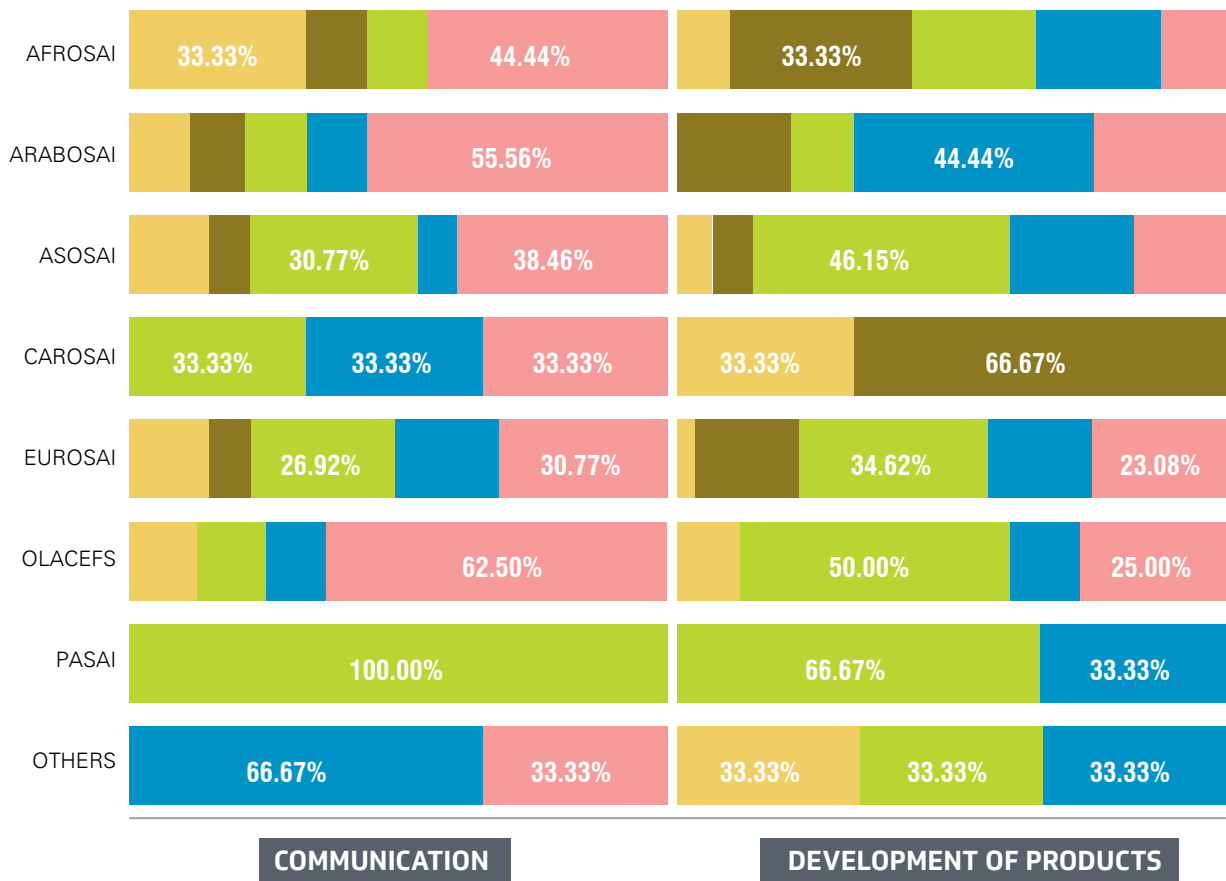
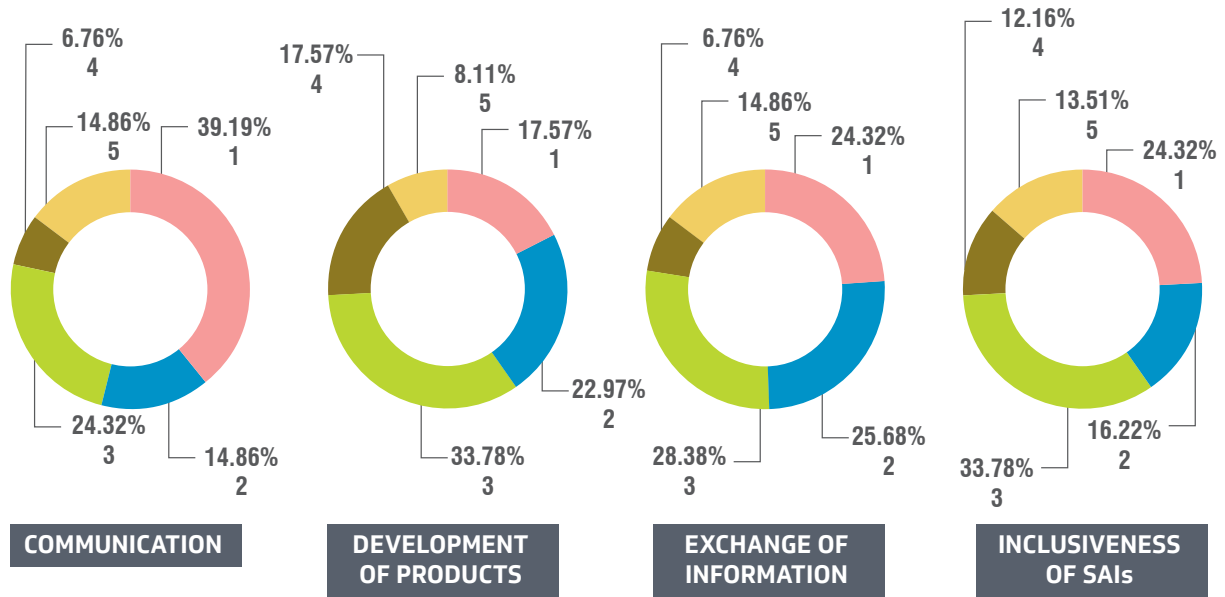
The survey responses also suggested some new strategies for the Knowledge sharing Goal like:

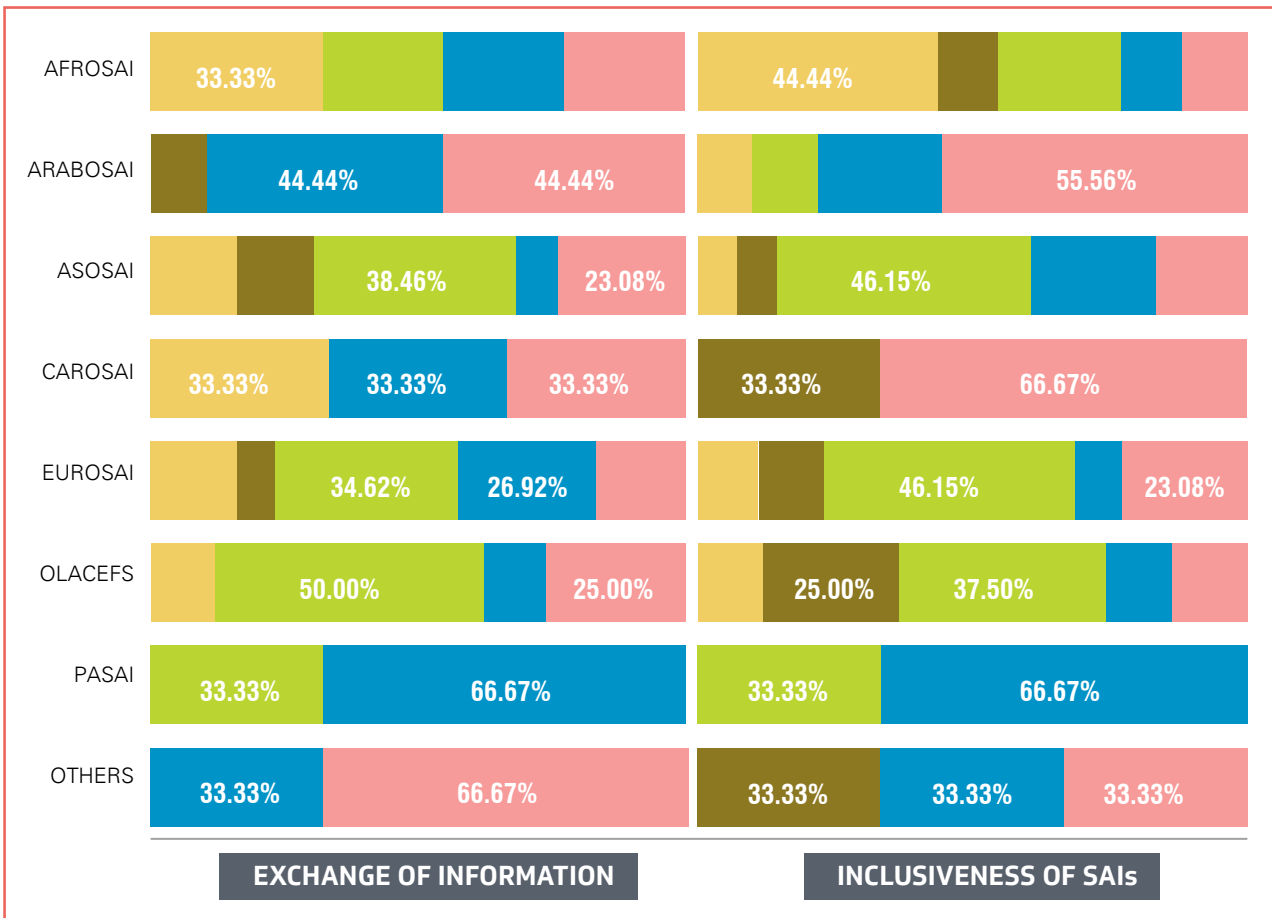
1. Creation of new Working Groups to cover emerging areas.
2. Inclusion of more SAIs in the existing Working Group(s)
3. Building a consultancy network to support member SAIs to deal with emerging challenges.
4. Better communication and diffusion strategies to ensure wider reach of the products produced by the KSC and its members.
5. Facilitate secondments for mutual experience.

### **What aspects in the KSC functioning requires improvement?**

On KSC functioning, Communication (54%) and exchange of information (50%) were highlighted as priority areas (taking top 2 rankings) for improvement. CAROSAI, ARABOSAI and PASAI region SAIs indicated "Inclusiveness of SAIs" as the primary area for KSC to address, pointing out the need to embrace more SAIs from these Regions in the KSC and the Working Group activities.

Figure 21 - Priority areas for KSC functioning





Note: It may be noted that in above graphs 1 denotes highest priority and 5 the lowest.

Some of the suggestions received from the respondents and already covered were:

1. Regular updating of focal point information in the Webpages of the Working Groups
2. Make available the documents in all INTOSAI languages.
3. Increase the membership of the Working Groups.
4. Use Community Portal as a medium for dissemination of the products.

**Are there any additional expectations from the Goal?**

Views were expressed on the need to

foster active exchanges of information within the Working Group members and INTOSAI regional organizations, particularly those who are not members of any Working Group to widen the value and benefit of the products being developed by the Working Groups and create a pool of regional experts in various areas. Though regional cooperation is one of the cross-cutting priorities of the INTOSAI and many Working Groups and KSC have been regularly involving the Regions in their work (seen from the Reporting Dashboards), the suggestions and responses to previous questions indicate the requirement to enhance this cooperation.

## 2. Goal chair collaboration

There is overwhelming support emerging from the survey that the current structures are well-positioned to deliver the desired results. Still, the results also suggest the rising demand for making them more outcome-driven, as can be seen from the support of the GCC strategic review and the logical workstreams.

The responses also indicated the growing acceptance for a flexible approach in creating the Working Groups without having a fixed duration of the Working Groups. The combined reading suggests having a floating timeline and extend the Working bodies on a need basis.

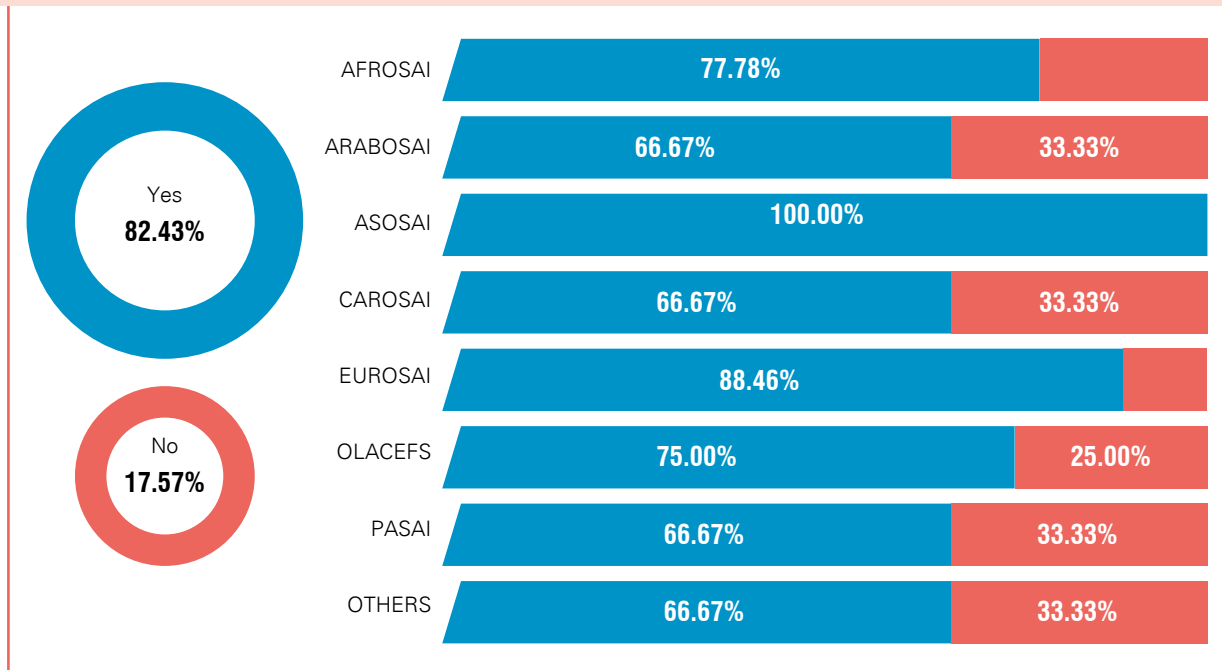
Again, evaluation of the current Working Groups on their relevance and considering flexible, short-term, task-driven workstreams emerged as the areas to be focused. The survey also reinforced the need to have proper coordination and communication and regular evaluation of the logical workstreams. It was also satisfying to note that the Working Groups chairs supported the need for flexible workstreams, joint coordination by Goal Chairs, and effective and sustainable cooperation integration with other goal committees.

The idea behind this section is to help KSC in streamlining the knowledge sharing objectives and improve delivery on professionalization and performance promises of INTOSAI by building synergies with the other Goal committees. The responses would help the Goal chairs jointly collaborate and optimize their outputs while addressing the dual issue of resource constraints and redundancy/duplicity.

### **Are the current structures for the knowledge Sharing Goal comprising of KSC and its Working Groups better oriented to achieve the desired results?**

The responses indicate overwhelming support (82% of the respondents) to the current structures to achieve the desired results in providing SAls with required professional support and addressing their needs/Challenges.

Figure 22 - Support to the current structures



### What are the suggestions to revamp the current structures to make them more outcome driven?

The survey listed out the following suggestions for a more output driven structure:

1. Better communication between structures to avoid interference/duplication.
2. Avoid overlap and other inefficiencies through effective coordination.
3. Streamlining decision making and structures in INTOSAI.
4. Clearly distinguish “key strategies” for better understanding.
5. Consider flexible, short-term, task-driven workstreams and task forces against permanent bodies.
6. Focus on best practices rather than the presentation of many views as this is very confusing for developing countries seeking guidance.
7. Engage SAIs from different Working Groups to work on projects or activities that cut across the Working Groups but

are relevant and essential to one or more Working Groups.

8. Collaborative efforts may involve the Chair and Secretariat, IDI, and IDC, apart from goal chairs.

### Are there any suggestions to the proposed GCC Strategic Review mechanism?

On the proposed GCC Strategic Review mechanism, the following suggestions were received:

1. Provide line of communication to the Chair of the Working Groupsto INTOSAI GB and/ or Congress.
2. Increase visibility and transparency of GCC work.
3. Consider an external review/evaluation of the whole organizational structure of INTOSAI to have an independent perspective.

The above viewpoints will be discussed with the other Goals while formulating inputs for the next Strategic Plan of INTOSAI.

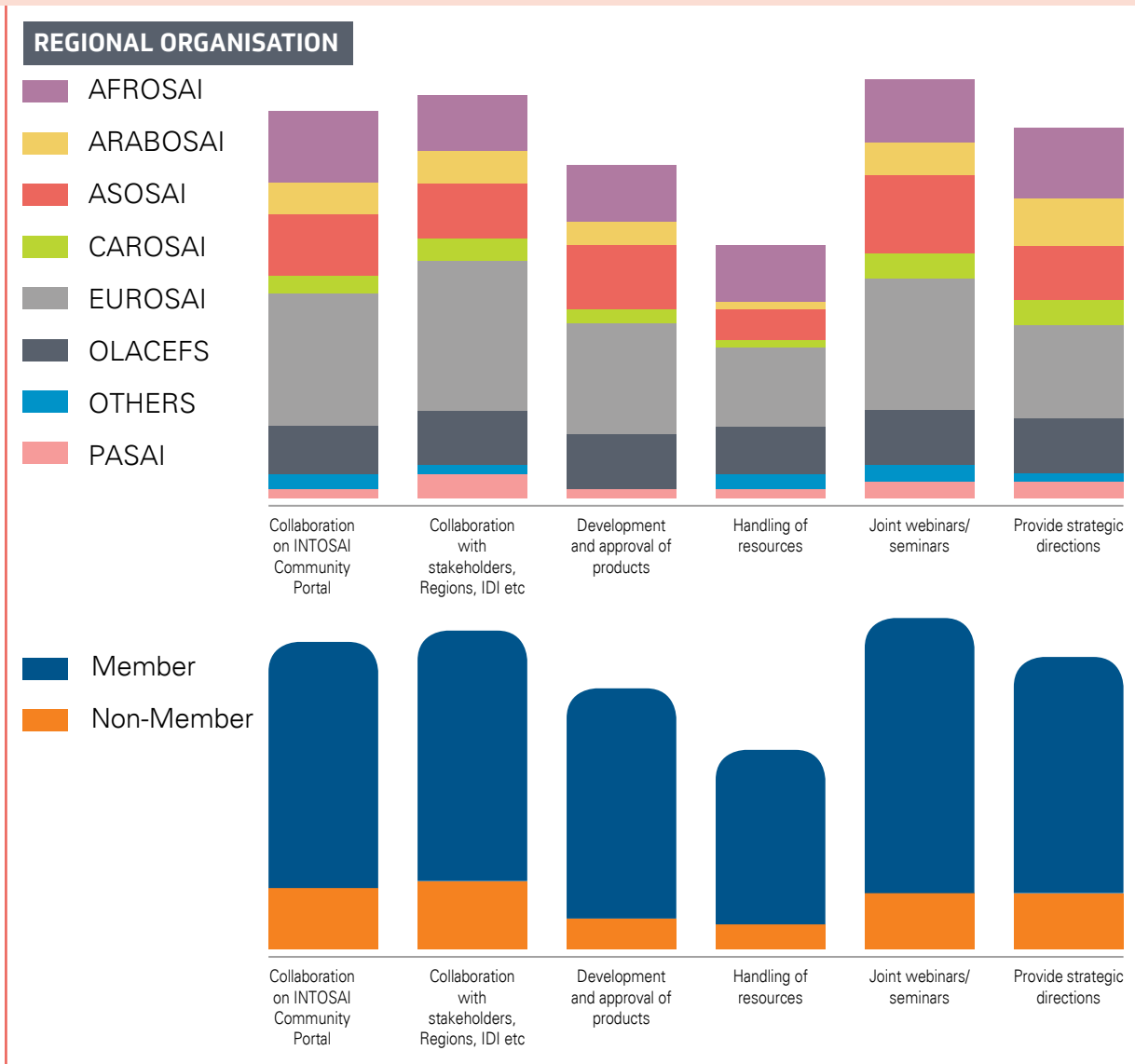


### What matters of KSC does the INTOSAI Community like to add to the Joint Strategy of the Goal Chairs?

The results indicated the members interest in seeing the following matters of KSC in the new joint strategy of Goal Chairs,

1. Provide strategic directions to all Working Bodies – 64% concurred, which included 5 Working Group Chairs.
2. Goal Chairs in consultation with Working Group Chairs to handle resources – 43% concurred, including 5 Working Group chairs.
3. Development and approval of products both IFPP and non-IFPP documents – 57% agreed, including 6 Working Group Chairs.
4. Collaboration with stakeholders, Regions, IDI etc. – 69% concurred, including 5 Working Group Chair.
5. Collaboration on INTOSAI Community Portal – 66% agreed, including 6 Working Group Chairs.
6. Joint webinars/seminars – 72% concurred, which included 7 Working Group Chairs.

Figure 23 - Strategies of KSC in the Joint Strategy



Handling of resources is less preferred strategy for the joint strategy of GCC. But 5 Working Group Chairs and 2 Goal chairs supported inclusion of this strategy too in the Joint Strategy of GCC. The Work Plans must be structured to suitably incorporate this aspect in consultation with the Working Group Chairs.

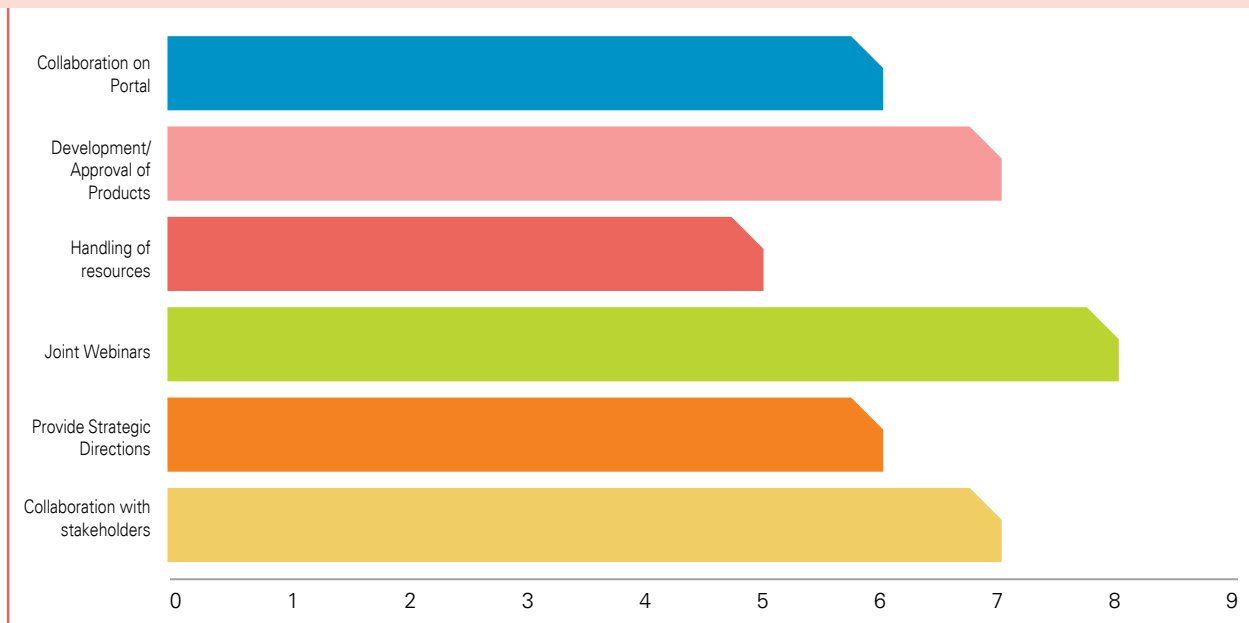
Apart from the above areas, suggestions were also received to avoid duplication of efforts and close outdated and irrelevant Working

Groups, projects etc.

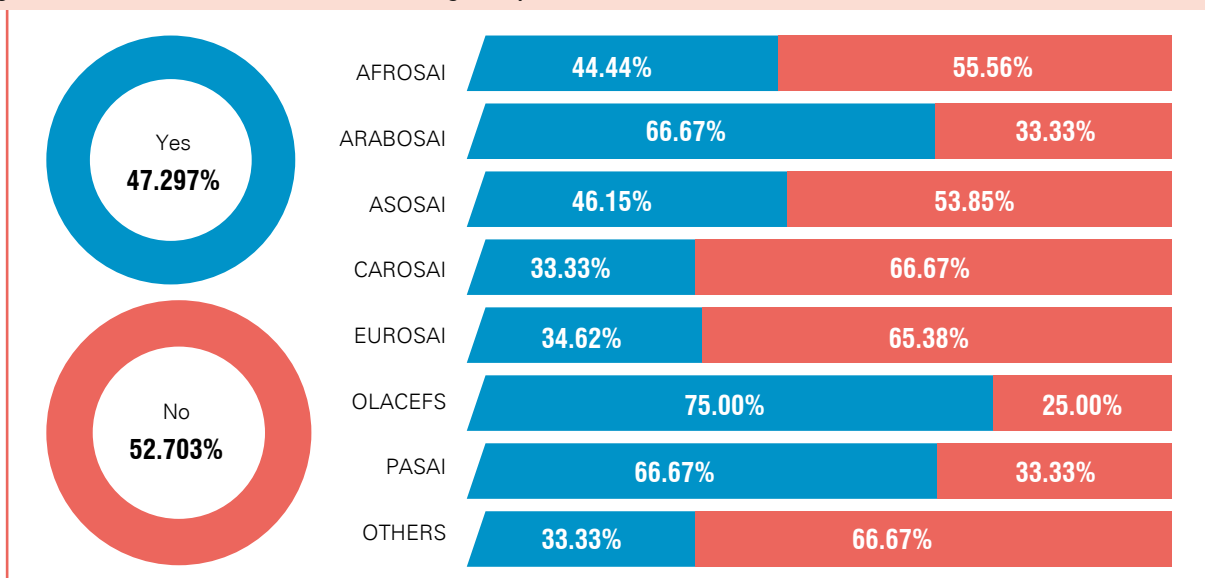
**On logical workstreams, should there be any fixed duration for the Working Bodies?**

48% agreed that there should be a fixed duration for the Working Groups. The Working Group Chairs of KSC were split in this verdict. Only 36% of non-KSC respondents and none of the non-engaging members supported this view.

**Figure 24 - KSC Strategies in Joint Strategy - WG Chairs**



**Figure 25 - View on fixed duration for Working Group**



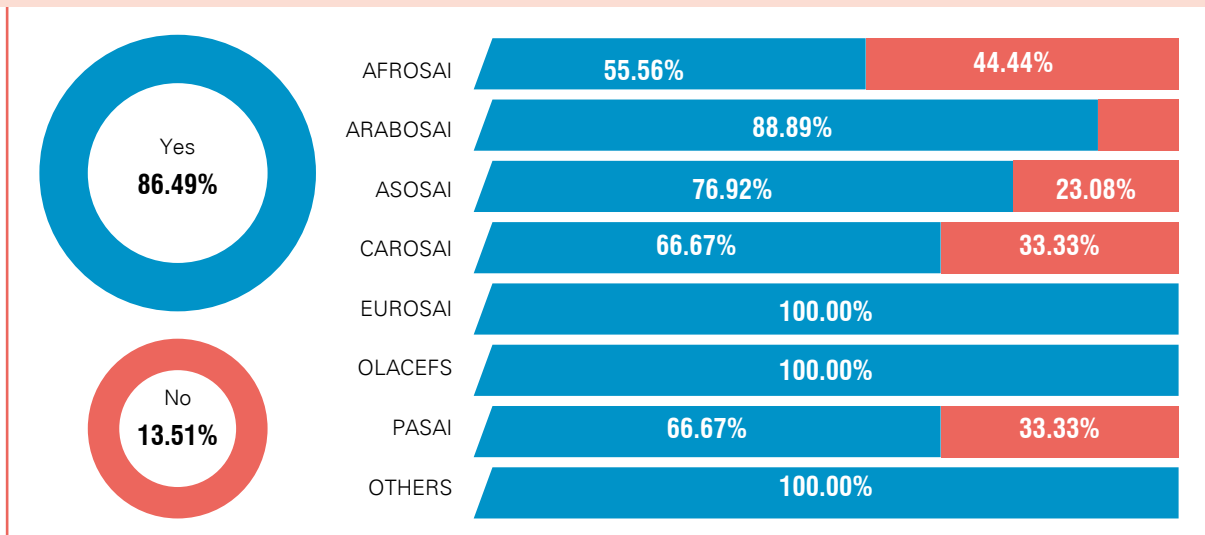
**Should flexible approach be adopted in creating Working bodies instead of Working Groups for perpetuity?**

84% have suggested a flexible approach to be adopted in creating Working Groups on a need’s basis (create, redefine, or close the Working Groups after the specific purpose is served). Except for one Working Group Chair, all other Chairs of Working Groups concurred with this proposal. 91% of non-KSC respondents supported this view.

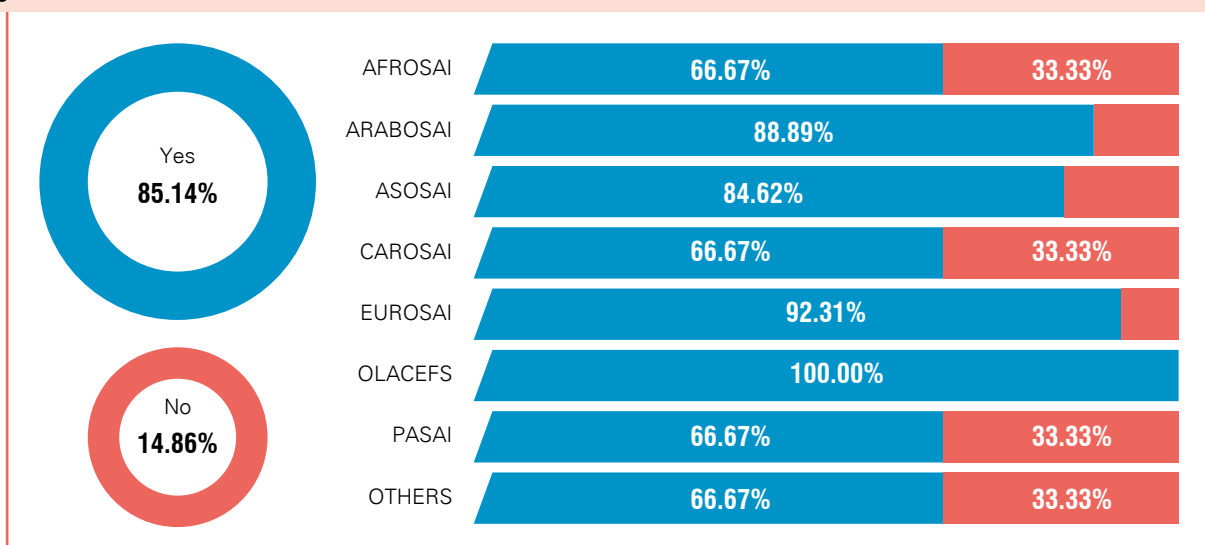
**Should the Working Groups consider more joint collaborative exercises with other Working bodies within and outside KSC thereby broadening their domains based on trends and emerging issues?**

86% have welcomed joint collaborative exercises between Working Groups within KSC and outside KSC instead of restricting themselves within their domains. Except for the two Working Groups Chair, all other Chairs of Working Groups under KSC agreed to this proposal. 91% of non-KSC respondents supported this view.

**Figure 26 - View on flexible approach in creation of Working Groups**



**Figure 27 - View on Joint Collaborative Exercise**



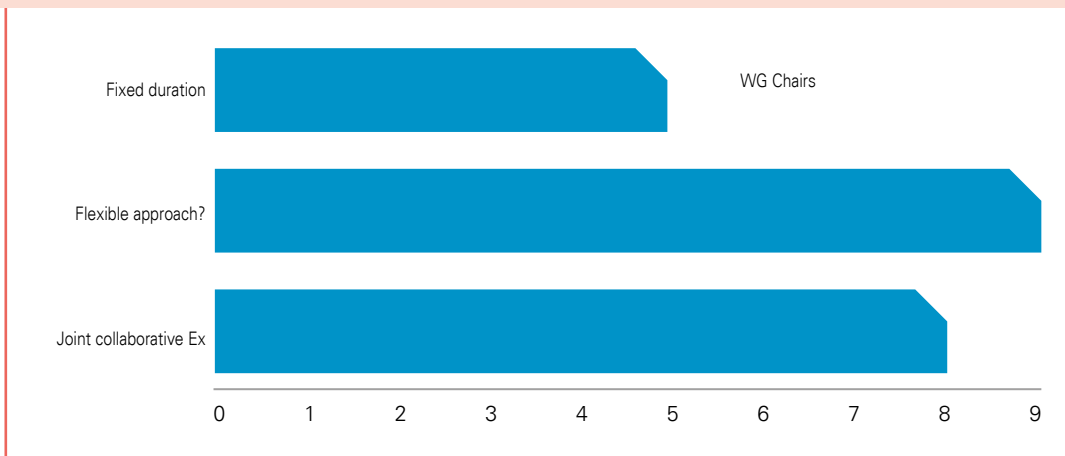
The survey results indicate overwhelming support for the flexible approach in creating the Working Groups without enforcing a pre-determined duration of the Working Groups. KSC will try to suitably incorporate these priorities in the next Strategic Plan of INTOSAI for better deliveries. The desire is homogenous over all the Regions.

**In a system of logical workstreams, what are the main checks that the INTOSAI Community wishes to be in place?**

On checks to be exercised if the logical workstreams are implemented, the following suggestions were received.

1. Periodical assessment on the usefulness of outputs, the relevance of topics.
2. Judgment on whether the workstreams address an identified and relevant need for the users and its impact.
3. Conduct Peer reviews.
4. Avoid duplication of efforts.
5. Create a mechanism for effective collaboration, increased productivity.
6. Well-structured coordination and proactive communication.
7. The outcome to be measured by key performance indicators.
8. Establish a mechanism that considers the commitment, capacity, and competence of SAIs who will be involved in the workstream.
9. Ensure an objective and credible analysis of trends and issues before embarking on joint collaborative exercises or projects with other Working Groups.
10. Specific rule on the terms of chairmanship of the Working Groups to create an equal opportunity for all SAI members to chair the Working Group.

**Figure 28 - View of WG Chairs on logical workstreams**



## Conclusions

The survey was floated to fulfil the KSC commitment in the previous KSC Work Plan 2017-19 to assess the performance of KSC and its Working Groups and assist in driving the future directions of the goal. We are delighted with the encouraging positive response from the members and would try to work on the suggestions coming through this survey. We have received responses from 74 SAs, which is about 38% of total membership and 55% of active memberships (full membership of all four Goals). We have also received responses from all the Regions, making it a representative sample, allowing for meaningful interpretation. We appreciate and are thankful for the support we received in this survey from our partners,

the other Goal Chairs, Working Bodies under them, IDI, General Secretariat, GB members and INTOSAI Chairs past and present in this journey and Regions. KSC and all its Working Groups have been tirelessly working towards a strong commitment to share knowledge and experiences within INTOSAI despite challenges like pandemic etc. We place on the record our appreciation for their voluntary and exemplary services.

KSC is part of the Task Force on Strategic Planning which has been tasked with developing the next Strategic Plan. The results of this analysis will channelise the feedback into the next INTOSAI Strategic Plan. This survey enables us to present a holistic picture concerning KSC Goals and supplement the Goal chairs' efforts to evolve a joint strategy.

# Topics for future Research Projects

## (Topics which are crosscutting in nature alone identified)

1. Agile Audits
2. Update the standards on reports.
3. Methodical design including sampling in Performance audits.
4. Real time audit / concurrent control
5. Citizen participation / social control
6. Local governance
7. Gender responsive budget audit
8. Quality Assurance Reviews for SAIs
9. Audit Methodology Framework for SAIs
10. BOT & PPP audits
11. Transfer pricing audit
12. Auditing of non-financial information
13. Evaluation of damage and losses caused by military conflicts and the use of funds to overcome their consequences.
14. Audit Sampling – statistical samples
15. Remote Audit and electronic documents as Audit Evidence Justification. The new norm of remote auditing requires change of auditors' methodology.
16. Establishing performance-based reward system for SAIs staff and auditors
17. Declaration of Patrimonial Assets
18. Audit of public healthcare and social safety
19. Impact of SDG audits
20. Role of SAI in building integrity and transparency
21. Strategic Audit
22. Gender Audit
23. Future Challenges about SAI work
24. Financial Audit Methodology - a simple practical approach
25. IPSAS Implementation
26. ISSAI Implementation
27. Audit Innovation
28. Forensic Audit in the Public Sector
29. Modern technologies used in auditing, Artificial Intelligence
30. Fraud detection in a digital environment
31. SAI leadership capability framework
32. Audits related to COVID-19 pandemic related expenditure.
33. Lessons learnt -maintaining good governance during the COVID-19 pandemic.
34. Implications of the COVID-19 Pandemic in the implementation of SDGs and its effect on SDGs' audits
35. Audit in Disaster situation like Pandemic
36. Audit impact
37. Government on-lending activities
38. Domestic borrowing activities
39. Digital governance
40. Interoperability
41. Knowledge sharing with global partners.







Sl. No.	Particulars	Total SAls	KSC members	Non-KSC members	AFROSAL	ARABOSAL	ASOSAL	CAROSAL	EUROSAL	OLACEFS	PASAL
a.	Participate in Auditing Preparedness	37									
b.	3.d audit programme	28									
c.	Future IDI-KSC SDG programmes	54									
14.	Challenges										
a.	Awareness	16	14	2	1	2	1	2	7	1	1
b.	Financial Resources	17	14	3	1	2	3	2	5	4	0
c.	Lack of expertise	17	14	3	0	2	4	2	6	3	0
d.	Not beneficial/relevant	12	12	0	2	1	2	0	7	0	0
e.	Technological/IT challenges	6	4	2	2	0	1	1	0	2	0
<b>SECTION C – WAY FORWARD</b>											
15.	Key strategies not relevant										
a.	Preparation of new products	17	14	3	0	2	1	2	10	2	0
b.	Revision of products	16	13	3	1	3	2	0	8	2	0
c.	Community Portal	19	15	4	2	1	2	1	9	3	1
d.	Crosscutting Research Projects	15	12	3	0	2	2	0	9	2	0
e.	Engagement with Academic Institutions	19	16	3	0	3	3	1	9	2	1
f.	Disseminate peer reviews/SAI PMF	15	11	4	2	2	0	0	7	3	0
g.	Creation of WGs	20	17	3	3	1	3	0	9	3	1
16.	Key strategies need refocus										
a.	Preparation of new products	33	29	4	5	3	7	2	13	2	1
b.	Revision of products	36	30	6	4	7	8	1	13	3	0
c.	Community Portal	30	27	3	5	5	6	0	10	4	0
d.	Crosscutting Research Projects	26	23	3	4	4	6	1	8	3	0
e.	Engagement with Academic Institutions	28	25	3	5	4	6	0	8	3	1
f.	Disseminate peer reviews/SAI PMF	31	28	3	6	5	6	0	10	3	0
g.	Creation of WGs	32	30	2	7	5	6		9	3	1
17.	KSC functioning requiring improvement	I	II	III	IV	V	← Priority 1 denoting highest and 5 denoting lowest.				
a.	Communication	29	11	18	5	11					
b.	Development of products	13	17	25	13	6					
c.	Exchange of information	18	19	21	5	11					
d.	Inclusiveness of SAls	18	12	25	9	10					
	Goal chair collaboration										
18.	Current structures are oriented to achieve the desired results in providing SAls with required professional support and in addressing their needs/Challenges.	61	53	8	7	6	13	2	23	6	2
19.	Logical Workstreams										
a.	Fixed duration for WGs	36	32	4	4	6	6	1	10	6	2
b.	Flexible approach in creating WGs	62	52	10	5	8	10	2	24	8	2

Sl. No.	Particulars	Total SAs	KSC members	Non-KSC members	AFROSAL	ARABOSAL	ASOSAL	CAROSAL	EUROSAL	OLACEFS	PASAL
c.	WGS to adopt more joint collaborative exercise	64	54	10	6	8	11	2	25	8	2
20.	Matters of KSC would you like to include under the new joint strategy of Goal Chairs										
a.	Provide strategic directions to all Working Bodies	47	38	9	9	6	7	3	12	7	2
b.	Goal Chairs in consultation with WG Chairs to handle resources	32	28	4	7	1	4	1	10	6	1
c.	Development and approval of products both IFPP and non-IFPP documents.	42	37	5	7	3	8	2	14	7	1
d.	Collaboration with stakeholders, Regions, IDI etc.	51	41	10	7	4	7	3	19	7	3
e.	Collaboration on INTOSAL Community Portal	49	40	9	9	4	8	2	17	6	1
f.	Joint webinars/seminars		53	45	8	8	4	10	3	17	7



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