
Agenda Item No. #: Presentation of KSC Report by Mr Girish Chandra Murmu, Comptroller & Auditor General of India and the Chair of Knowledge Sharing & Knowledge Services Committee (KSC)

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

**Counsellor Hesham Badawy, \ President of the Accountability State Authority of the Arab Republic of Egypt \ 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, **

**Mr. Tony Murphy, \ the President of the European Court of Auditors, \ the new Chair of the INTOSAI Professional Standards Committee; **

**Ms Tsakani Maluleke, \ the Auditor-General of South Africa \ and the Chair of the INTOSAI Capacity Building Committee; **

**Excellencies, Distinguished Colleagues attending this INCOSAI. **

Ladies and gentlemen,

Good Morning

XXIV INCOSAI 11 NOVEMBER 2022

The INTOSAI Knowledge Sharing Committee was instituted to give strategic direction and leadership to the Knowledge Sharing Goal of INTOSAI. As the INTOSAI's third strategic goal, it falls on our shoulders to stay abreast of continuously evolving global environment and strategically equip ourselves to audit these new and emerging areas.

We have sought to achieve our objectives through a variety of strategies that span collaborative research, development of standards, and guidance documents, guidelines, handbooks and training curricula as well as dissemination through conducting webinars and training programs. It is our constant effort to stay abreast of emerging challenges to public sector audit and we consider continuous engagement with national, regional and international organizations, academia as well as the civil society to be a key element of our strategy. Our work is achieved through the creation of working groups which focus on specific subject matter areas of audit, developing the necessary specialization and building up a think tank of international experts. Our working groups build networks of linkages between one another and with the other goals, the regions and organs of our organization, drawing in insights and ensuring that the work of

XXIV INCOSAI 11 NOVEMBER 2022

our organization proceeds as an organized whole, \ with no duplication of effort and with maximized efficiency. \

It is my pleasure to be here presenting before you \ the report of the INTOSAI Knowledge Sharing and Knowledge Services Committee, \ in which I give a brief outline of our activities \ and discuss the progress made by this committee since the last INCOSAI. \

In this INCOSAI, \ I present the Guidance on Audit of Public Debt (GUID 5250), \ Audit of Disaster Management (GUID 5330), \ Performance Audit of Privatisation (GUID 5320) \ and Audit of Public Procurement (GUID 5280) \ which were part of the earlier Strategic Development Plan of 2017-19, for final endorsement. \

I want to convey my sincere gratitude to the project leaders of IFPP projects \ for their excellent work despite the disruption caused by COVID \ - European Court of Auditors for GUID 5330, \ the Commission on Audit of the Philippines for GUID 5250 \ and the Accounts Chamber of Russian Federation for GUID 5280. \

I would like to appreciate the FIPP's immense support \ and guidance in the preparation of these pronouncements. \ I am also grateful to the members of the Compliance Audit Subcommittee, \ the Performance

XXIV INCOSAI 11 NOVEMBER 2022

Audit Subcommittee, \ the Technical Support Function \ and the whole INTOSAI community \ for enriching these documents through their comments during the exposure period of these documents. \

The pronouncements, \ GUID 5101 on IS Security Audit \ and GUID 5340 \ Guidelines on audit of Public-Private Partnerships, \ are at various stages of development \ and are targeted for completion by 2023. \

I wish to express my gratitude to the chairs of all the Working Groups \ for their able leadership towards successful completion of as many as fifteen non IFPP projects \ covering a variety of people-centric issues such as audit of plastic waste, \ sustainable transport, climate financing, \ audit of sustainability issues, \ cyber security and data protection, \ audit of IT Governance, social control of public funds, \ stolen assets recovery, corruption prevention in public procurement, \ audit of extractive industries etc. \ I thank the INTOSAI Governing Board for approving these documents. \

Our working groups are actively engaged in bringing out research papers, \ conducting and participating in training programs, seminars/webinars, \ and publishing newsletters and articles. \ The

XXIV INCOSAI 11 NOVEMBER 2022

working groups collaborate with each other, regions as also with other International and National bodies \ on areas of common interest and relevance. \ Many regions participate and contribute to working group activities \ as observers in their meetings. \ Working Groups also collaborate with IDI in bringing out co-branded products. \

Many working groups have forged relationships through \ formal Memorandum of Understandings (MoUs) \ or through participation in each other's programs with many multilateral \ and regional organizations. \

Dear Colleagues!

With the new strategic plan, \ we shall reaffirm our commitment to support professionalism of SAIs across the globe. \ Deliberations at various levels have revealed that \ there is a demand for audit support material in areas \ such as application of artificial intelligence in auditing, \ big data analytics, \ various dimensions of climate change, \ sustainability, preventing fraud and corruption etc. \ The operational strategies of KSC are aimed at implementing the strategic objectives of Goal 3 \ as reflected in the INTOSAI Strategic Plan 2023-2028. \ The key areas of focus shall be to increase the visibility of INTOSAI within the

XXIV INCOSAI 11 NOVEMBER 2022

community, \ foster inclusivity and serve as a knowledge repository to support \ continuous professional development of SAIs. \

Through our work in the KSC, \ we build the auditors of the future. I am confident that our working groups under your leadership \ are working on these issues as well as others, \ equally topical and relevant. \

As the Knowledge Sharing arm of the INTOSAI, \ we are mindful of the fact that \ a crucial factor that limits the achievement of the mandate of many Supreme Audit Institutions across the world \ is the scarcity of trained manpower \ with the skills to audit complex technical issues. \ It is in this context; \ we are collaborating closely with IDI in designing training curricula \ and programs for the guidance material being developed and shared by KSC. \ We are also aiming at developing Global Knowledge Centers \ for upskilling the field practitioners of SAIs. \

Equally important need is inclusiveness \ which appreciates and factors regional situations and aspirations. \ For greater reach and effectiveness of our knowledge dissemination efforts, \ it is necessary that we

XXIV INCOSAI 11 NOVEMBER 2022

consider designating Regional Ambassadors \ to ensure what we develop reflects the diverse circumstances under which different SAIs operate. \ We are confident that our designate Regional Ambassadors shall take our work to greater relevance \ and overall impact. \ We shall formulate the terms of reference for Regional Ambassadors \ and share the same with you for your suggestions. \

To further enhance the functionalities of the INTOSAI Community Portal, \ we have commenced its major revamp. \ The focus on this initiative will be to facilitate intuitive navigation, \ provide a more comprehensive library of audit reference, \ search engine optimization, device and browser compatibility, \ and multilingual access resulting in a more modern browsing experience. \

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 \ before the XXIV INCOSAI for adoption. \

I request XXIV INCOSAI to endorse four GUIDs, \ on the Audit of Public Debt, \ Auditing Disaster Management, \ Performance Audit of Privatization \ and Audits of Public Procurement. \

I request XXIV INCOSAI to take note of

XXIV INCOSAI 11 NOVEMBER 2022

- Fourteen non-IFPP documents developed by KSC Working Groups, \ as listed in the written Report, \
- The KSC Operational Plan 2023-25, \
- The Revised Terms of Reference of KSC and INTOSAI Working Group on Public Debt, \ the Terms of Reference of the INTOSAI Working Group on SDGs \ and Key Sustainable Development Indicators, \
- 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, \
- The concept of establishing Working Group on Health Care Audit \ and the Forum of Supreme Audit Institutions with Jurisdictional Competencies as a working group of the KSC, \
- Postponement of submission of GUID 5101 on the Guidance on audit of information system security \ and GUID 5340 on the Guidance on audit of public private partnerships to the XXV INCOSAI and \
- Discontinuance of KSC cross-cutting research projects on 'Citizen Participation in Public Audit', \ as per KSC Workplan 2017-19 and 'SAI Independence', as per KSC Workplan 2020-22. \

I thank you all for your cooperation and support. \

Thank you!

(1328 words for 10 minutes speech)