

XXIV INCOSAI 11 NOVEMBER 2022

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)
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**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)