Minutes of Meeting

The 10th meeting of the Steering Committee of the INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC) was held in Kampala, Uganda, from August, 20-22, 2018. The meeting was presided over by Ms. Anjali Anand Srivastava, Deputy Comptroller & Auditor General of India, on behalf of Mr. Rajiv Mehrishi, Comptroller and Auditor General of India and Chair of KSC. The list of delegates who attended the meeting is attached as Annexure.

Agenda Item 1: Welcome Address by Ms. Keto Kayemba, Assistant Auditor General of SAI Uganda on behalf of Mr. John F.S Muwanga, Auditor General of Uganda.

Ms. Keto Nyapendi Kayemba, Assistant Auditor General of SAI Uganda welcomed the committee members and observers on behalf of the Auditor General of SAI Uganda. She expressed her appreciation for the assistance given by KSC to the Working Group of WGEI which is chaired by SAI Uganda. She acknowledged the clear expression of commitment of member SAIs for the cause of INTOSAI true to its motto “Mutual experience benefits all.”

She emphasized that the members need to sustain this momentum and continue to participate in INTOSAI activities and share knowledge among individual SAIs and INTOSAI Regional Organizations to harness our diversity for the benefit of our citizens.

Agenda Item 2: Opening Remarks by Ms. Anjali Anand Srivastava, Deputy Comptroller & Auditor General of India, on behalf of KSC Chair

Ms. Anjali Anand Srivastava thanked the office of the Auditor General of Uganda for hosting the steering committee meeting in Kampala. She welcomed the delegates and highlighted the importance of the meeting in providing inputs for the Goal-3 report to be presented at the INTOSAI Governing Board (GB) Meeting to be held at Moscow in November 2018.

Ms. Srivastava stated that this meeting was significant in a way that it would provide the KSC with an opportunity to reflect on the progress made by the working groups. She added that the meeting also provided an opportunity to brief the members about the features of the revamped INTOSAI Community Portal. She stated that separate agenda items were earmarked for major topics like Strategic Development
Plan of IFPP, Quality assurance of non-IFPP products, Emerging issues, and ways to engage with Regions and Stakeholders.

She stated that the task of the preparation of the next triennial KSC work plan 2020-22 would commence shortly and hoped that the meeting would provide important inputs for the development of the next work plan. She requested the members to also suggest possible avenues to utilize the Goal Chair allocation constructively.

Lastly, Ms. Srivastava thanked the Working Groups (WGs) for their efforts that have paved the way for greater cooperation and knowledge sharing, and concluded by thanking the Office of the Auditor General of Uganda for making the necessary arrangements to host this meeting.

**Agenda Item 3: Adoption of the 10th KSC Steering Committee Meeting Agenda**

Ms. Srivastava placed the agenda before the members for adoption. The agenda was adopted without any change.

**Agenda Item 4: Report by the INTOSAI General Secretariat**

Mr. Baumgartner elaborated the INTOSAI Strategic Plan, and stated that it aimed at putting into practice in a comprehensive, transparent and efficient manner the contribution of SAIs to enhance values of public administration for the benefit of the citizens worldwide.

He stated that for the purpose of evaluating the implementation of INTOSAI strategy, objectives and crosscutting priorities, the INTOSAI General Secretariat and the Policy, Finance and Administration Committee (PFAC) were presently working on the INTOSAI Performance and Accountability Report, which will be presented on a yearly basis before the INTOSAI Governing Board. He explained that the Report will provide information on the updates and status of the Strategic Plan implementation. He also added that the proposal of an organization-wide prioritization of action items will be consulted with all involved groups.

Mr. Baumgartner told the group that the approval of the Performance Reporting Dashboard by the Governing Board in November 2017 served as basis for future performance reports by the Goal Chairs. He shared that according to the performance indicators the organization’s strategic goals were on schedule. He also mentioned that with 50 projects and initiatives, Goals 1-3 were extensive. He reported some sample accomplishments under various goals and key INTOSAI entities and regions as follows:
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- Goal 1 – Adoption of ISSAIs, key decisions on FIPP and IFPP, Technical Support Function and new SDP.
- Goal 2 – SAI PMF implementation, work on the INTOSAI Region Platform as a single point of contact and coordination for regional capacity building efforts, Audit Professionalisation, INTOSAINT, Peer reviews.
- Goal 3 – Streamlining and harmonizing professional pronouncements, the KSC IDI Community Portal, Crosscutting research on auditing emergency preparedness and citizen participation in public audit, enhancing stakeholders engagement.
- Goal 4 – INTOSAI Performance and Accountability report, INTOSAI financial overview for first 6 months of 2018 in line with IPSAS, INTOAI donor Cooperation, INTOSAI Communication, relaunch of INTOSAI website

Mr. Baumgartner also presented the five-point way forward which will be presented in the INTOSAI Governing Board Meeting in November 2018 in Moscow, Russia:

1. Continuing effort of INTOSAI and member-SAIs with regard to the monitoring and implementation of SDGs and United Nations 2030 Agenda
2. Continued emphasis on the importance of SAI independence and legislative awareness on the importance of this principle
3. Focus work of IFPP and FIPP in the strengthening and development of the international auditing standards and guidelines
4. Capacity building efforts across all INTOSAI bodies
5. Distribution of accumulated surplus of the organization to support the INTOSAI Strategic Plan

On an enquiry from Mr. Blucer Rajagukguk of SAI Indonesia on where he could find the audit reports of other SAIs on the audit implementation of SDGs, Mr. Baumgartner explained that the General Secretariat would be publishing the reports of different SAIs in the INTOSAI website and at the moment they have collated about 15-20 reports. Mrs. Keto Kayemba of SAI Uganda also shared that SAI Uganda has just completed an audit related to SDG implementation which would be published in their website shortly.

Ms. Petra Schirnhofer of IDI added she would cover the IDI’s initiative on SDGs more elaborately in her presentation on KSC-IDI auditing preparedness programme.
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Agenda Item 5: Report by the INTOSAI Professional Standards Committee (Goal-1)

Ms. Paula Hebling explained the Strategic Development Plan (SDP) for 2017-2019 which would lay roadmap for developing all principles, standards and professional pronouncements of INTOSAI. She also explained the process of migration from the INTOSAI Framework to the IFPP.

Ms. Paula then provided an update on the PSC related projects under Priorities 1 and 2 as follows:

**Priority 1**

1.1 **Preamble INTOSAI P-10** – This will be the new name for ISSAI 10, Mexico Declaration. The preamble shall include references to UN resolutions, and its endorsement version was submitted in the third week of August 2018 to the FIPP. Approval from the FIPP was expected in their 8th meeting which was simultaneously being held in Norway. The approved version will be submitted to the Governing Board by the end of the year.

1.2 **ISSAI 200.** The Financial Audit Sub-Committee is working on principle-based approach for this project. The Sub-committee attempts to streamline ISSAI 200 and avoid redundancy of principles already in ISSAI 100. The exposure draft for this project was being submitted to FIPP for their consideration.

1.3 **Practice Notes.** INTOSAI adopts the International Federation of Accountants (IFAC) standards for financial audit and produces related Practice Notes. The Financial Audit and Accounts Sub-Committee is in the process of consolidating all the Practice Notes instead of having them separately for each International Standard on Auditing. These standards would then form part of ISSAI 2000. The Sub-Committee was currently working on the exposure draft.

**Priority 2**

2.1 **Financial Reporting.** Financial Audit Sub-Committee is working on the exposure draft.

2.2 **Regularity and Propriety Compliance Audit.** The Compliance Audit Sub-Committee is working on the exposure draft.

2.3 **Combined Audits.** The Compliance Audit Sub-Committee is leading this project and the project team is presently performing a needs assessment, as scheduled in the approved project proposal. The results of this work is expected to be reported to FIPP for its next meeting in November.
2.4 **SAI organizational issues:** Projects 2.4 has been merged with project 3.5 on SDG under Priority 3.

2.5 **Internal control and 2.6 Internal audit.** The Internal Control Sub-Committee is in charge for these projects which will be possibly merged the existing INTOSAI GOVs on the subject. These projects have been delayed because the Sub-Committee is still working on the scoping the project.

Ms. Paula presented an infographic audio-video presentation explaining how migration from INTOSAI Framework to the IFPP was being done. She explained that the PSC Secretariat has been working on the Re-labelling and Re-numbering Project. She stated that the focus was on examining the relevance of the current documents, whether they are required to be updated, merged or substituted with other documents.

Ms. Paula also shared the proposed Proof of Concept paper to implement the Technical Support Function (TSF) for INTOSAI standard-setting. She explained that the idea of TSF was to provide support to all project groups and FIPP on standard-setting process. The work of TSF will include examining the exposure documents, studying the comments and conducting researches. She stated that PSC proposes to set up a group consisting of 3-5 staff who will be seconded by their respective SAIs and be accommodated by another host SAI in a 5 year implementation model. Ms. Paula reported that PSC updated the Proof of Concept paper which was presented to the PSC Steering Committee Meeting in May. She also mentioned that the Goal chairs would work on the ideal profile for the staff and the model for the host SAI. She added that the proof of concept paper will be presented before the Governing Board in November this year.

She also indicated that the PSC was working on revamping the PSC website. Ms. Paula then moved on to the activities related to the advisory function of PSC. She explained that the Advisory functions was divided into two groups: (1) Advisory Partners (e.g. IFAC and the Institute of Internal Auditors; (2) Consultative Bodies (e.g. Organisation for Economic Co-operation and Development, Gesellschaft Internationale Zusammenarbeit (GIZ), Global Initiative for Fiscal Transparency, and other organizations that could support PSC in standard-setting process are invited to collaborate). She encouraged the KSC Steering Committee to suggest organizations that could contribute to these activities of PSC.

Mr. Baumgartner inquired whether there were problems on ISSAI 200 to be approved in INCOSAI 2019. Ms. Paula explained that there had been issues within the Project Groups and the FIPP regarding the latest exposure draft. She advised that the matter was being deliberated in the FIPP meeting being held in Norway.
Mr. Baumgartner also asked as to when they can expect TSF to be working. Ms. Paula answered that based on their current working timeline and if the proof of concept paper was formally approved by the Congress in 2019, the TSF should be ready by 2020.

**Agenda Item 6: Report on Goal Chairs Collaboration**

On behalf of the Goal Chairs Collaboration, Ms. Paula presented the report. She started by referring to the Cross-cutting Priority 3 of the Strategic Plan 2017-2022; “Ensuring effective development and coordination among standards setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness.” She referred to the Terms of Engagement which sets out the objective of the Cooperation and highlighted the informal nature and flexibility and spirit of the coordination activities. They mention the use of a joint statement – e.g to the annual Governing Board – to report on cooperation activities and progress.

Ms. Paula highlighted the quality assurance paper and clarity on effective date of pronouncements as significant points resulting out of Collaboration efforts in 2017.

Ms. Paula presented some of the activities that the Goal Chairs were currently working on:

- **INTOSAI Regions Coordination Platform.** CBC and IDI facilitated the meeting with substantial participation from KSC and PSC. The platform is an opportunity for INTOSAI’s organs and regional organizations to coordinate and align common efforts, explore synergies and share knowledge.

- **Governance of FIPP.** The Governance Body of FIPP is PSC Steering committee which also includes the chairs of KSC and CBC but the day-to-day activity and leadership is managed by the Goal Chairs Collaboration. The Goal Chairs also ensure effective implementation of the projects undertaken under SDP of IFPP.

- **New FIPP Member and Chair Selection.** This is done together by the Goal Chairs on a yearly basis. In 2018, the Goal Chairs will also be selecting the new Chair for FIPP since incumbent Chair Ms. Ganga Kapavarapu would be retiring.

- **New Strategic Development Plan.** The process of the development of the next SDP is put in place by the Goal chairs.
Agenda Item 7: Report on Recent activities of the INTOSAI Development Initiative

Ms. Petra Schirnhofer briefed the members about the new Strategic Plan of IDI. She stated that the strategic plan was developed after extensive stakeholders' consultation, surveys, and focus group discussions. She mentioned that the draft plan was expected to be exposed by September 2018.

Ms. Schirnhofer presented the following key messages from the stakeholders:

1. Alignment of the new IDI Strategic Plan to that of the INTOSAI Strategic Plan.
2. Focus on IDI’s comparative advantage and long term sustainable change.
3. Make use of INTOSAI organs and regions as key strategic partners.
4. Create synergies between work streams, bilateral engagement, global role.

Ms. Schirnhofer briefed the members about the transformation of IDI programmes into work streams to provide more continuous, comprehensive, integrated and long term support to four work streams. Ms. Schirnhofer explained the four workstreams as follows:

- Professional SAI - will facilitate high quality audits and include ISSAI compliance and implementation.
- Relevant SAI - will integrate IDI’s work on the SDGs; will support SAI to stay relevant to be able to adopt new audit methodology and look at question of coherence and inclusiveness.
- Well-Governed SAI - will be about SAI leading by examples; looking at internal governance and ethics.
- Independent SAI - will be about making SAI credible and effective institutions.

Ms. Schirnhofer explained that, in future, IDI would like to continue their work at SAI level. As examples, she mentioned the bilateral agreements of IDI with South Sudan and Somalia.

Ms. Schirnhofer added that the work streams would be strengthened by the following 4 global foundations – incl. functions currently delivered through INTOSAI-Donor Secretariat.

1. Strategic and Stronger Partnerships. Partnering to achieve common goals.
2. Measure and Monitor SAI Performance. Continuing SAI PMF and Global Stocktaking Reports.
3. Broker of Support. Providing a role of matching SAI needs with accurate providers where possible.
4. **Advocacy and Communication for Behavior Change.** Currently working on a new Global Communications and Advocacy strategy which includes communications with INTOSAI General Secretariat and INTOSAI bodies. Ms. Schirnhofer also presented the SAI Strategic Management Framework to the members. The report was adopted.

**Agenda Item 8: Presentation on Financial Matters**

Mr. Praveen Tiwari briefed members about the Goal chairs allocation. He stated that 25% of the INTOSAI revenue was being allocated to the four strategic goals and the Goal chairs had decided to share them equally for years 2017 and 2018. KSC had received about €20,698 and €20,358 for the year 2017 and 2018, respectively.

He mentioned that out of these funds, about €14,500 would be utilized towards the development and maintenance of the INTOSAI Community Portal. He added that as decided in the 9th KSC Steering Committee meeting, the hosting of Steering committee meetings and translation of documents would continue to be carried out on voluntary basis.

Mr. Tiwari then presented the following three proposals of the KSC Secretariat for the utilization of the remaining budget allocation for 2017 and 2018:

1. Allocation of the budget to working groups for the conduct of international training activities
2. Identification of three working groups to prioritize allocation of the remaining budget
3. Allocation of certain amount of fund to the Global Training Facility of a working group to offer scholarship to most challenged SAIs

Mr. Tiwari encouraged the group for discussions on the proposals and also to forward any other suggestions for utilization of the allocated funds.

Mr. Baumgartner asked SAI India to give more information about the proposal on the allocation to Global Training Facility. Mr. Narasimhan of SAI India replied that a few working groups under KSC have set up a process for identifying training facilities to carry out capacity development programmes within their subject matter. He cited examples of WGITA and WGEA and WGEI and stated that two international training facilities of SAI India have been designated as GTF of INTOSAI Working Group on Environmental Audit, Audit of Extractive Industries and Information Systems Audit. He added that the proposal intends to support such chosen facilities of the Working Groups.
Mr. Tiwari requested Mr. Baumgartner of the INTOSAI General Secretariat to give an indication about the future allocation for the KSC to enable the members to take informed decision on the matter. Mr. Baumgartner stated that there was a likelihood of an increase by about 5-10%. Mr. Baumgartner also advised that there was no necessity to spend the money immediately and the committee could carry forward the allocation for future periods.

Mrs. Srivastava requested the members to forward their suggestions on utilizing the allocation to KSC Secretariat by email.

**Agenda Item 9: Discussion Session I- Development and Revision of INTOSAI Products**

Mr. Praveen Tiwari briefed the members about the status of the seven projects coordinated by KSC under the SDP of IFPP.

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| Project 2.7 – Consolidating and aligning guidance for audits of Privatization & PPP with ISSAI 100 | The activities included in this project are:  
1. GUID on Audit of Privatization  
2. GUID on Audit of Public-Private Partnerships  
The project proposals have been forwarded to FIPP and the project team will be constituted after approval by FIPP. |
| Project 2.8 – Consolidating and aligning guidance on IT Audit with ISSAI 100 (SAI India) | The activities involved in this project are:  
1. GUID on audit of Information system (GUID 5100)  
2. GUID on Audit of Information System Security (GUID 5101)  
The exposure drafts have been forwarded to FIPP. |
| Project 2.9 – Consolidating and aligning guidance on audit of Public debt with ISSAI 100 (SAI Philippines) | The due date for submission of the exposure draft has been extended from 10th July to 9th October. |
| Project 2.10 – Consolidating and aligning guidance on audit of Disaster related aid with ISSAI 100 | The project proposal has been forwarded to FIPP and is awaiting approval. Once approved, project team will be formed. |
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<th>Project</th>
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<tr>
<td>Project 2.11 – Consolidating and aligning guidance on audit of Public Procurement with ISSAI 100 (SAI Russia)</td>
<td>The exposure draft has been forwarded to FIPP.</td>
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<td>Project 2.12 – International Pronouncement on Jurisdictional Activities of SAI (SAI France)</td>
<td>The project proposal has been revised to develop fundamental principles of jurisdictional activities of SAI. The revised project proposal will be forwarded to FIPP after deliberations at this KSC SC meeting.</td>
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<tr>
<td>Project 3.10 – Consolidating and aligning guidance on audit of KNI with ISSAI 100 (SAI Russia)</td>
<td>The exposure draft has been forwarded to FIPP.</td>
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Mr. Tiwari elaborated on the Projects 2.7 and 2.10 of SDP of FIPP 2017-19. He mentioned that since these projects involved ISSAIs developed by the working groups that have already been dissolved, a preliminary team was formed to assess the need for pronouncement in this area. SAI USA, China, ECA, Philippines, Fiji and India were part of this team. The recommendations of team which were endorsed by FIPP in their 7th meeting were to (a) develop GUID on Audit of Privatization (drawing on the pre-existing ISSAI 5210); (b) develop a GUID on Public-Private Partnerships (drawing on the pre-existing ISSAI 5240) and (c) GUID on disaster-management (drawing on and consolidating the pre-existing ISSAIs 5500, 5510 and 5520)

Mr. Tiwari requested the working groups involved in the SDP Projects to instruct the project teams to share intermediate drafts with FIPP LOs for review to mitigate risk of delay in the approvals. He informed that FIPP required at least one opportunity to consider the draft at physical FIPP meeting before approving the same. Mr. Tiwari also added that according to interpretation approved by 70thINTOSAI Governing Board, new and revised pronouncements could also take effect after the Governing Board has referred them for final endorsement to INCOSAI. Therefore, the Project groups can work with perspective of having new pronouncements entering the Framework yearly, after Governing Board’s approval without the need to wait for INCOSAI.

Ms. Srivastava then gave the floor to Ms. Paula Hebling to provide details on the preparation of the FIPP for the SDP 2020-2025. Ms. Paula stated that the main
objective of the first SDP was to migrate ISSAI framework into the IFPP. She noted that the second SDP will be for a six-year period unlike the current plan which was for a three year period. The SDP also allows for a mid-term review after three years to check whether the objectives were still aligned as envisioned. Ms. Paula explained the different phases of the process; the scanning phase, the gathering of inputs phase, the development phase and the approval phase.

Mr. Baumgartner suggested that the FIPP should analyze the current SDP 2017-2019 because there may be some projects that may not be finalized before next SDP. Ms. Paula acknowledged the suggestion and stated that most of such projects were included under Priority 3 of the SDP 2017-19. She told the members that they have set a deadline of February 2019 for such project proposals to be included in the next SDP. She continued that even in such cases the project will not be included in the next SDP automatically but will be subjected to prioritization based on the set criteria.

Giving an example, Mr. Baumgartner inquired what will happen if ISSAI 200 (which is a project that has already started) was not approved by the next INCOSAI. Ms. Paula responded by stating that the project will continue under the next SDP.

Ms. Dominika Rosana of the WGEA Secretariat, SAI Indonesia, inquired about the transition of ISSAI 5120 which was under priority 3 of the SDP. Ms. Paula explained that if the proposal for the project was not submitted before February 2019, it will not be carried on to the next SDP. She added that the WGEA may propose them again to be included in the next SDP.

Mr. Tiwari inquired whether FIPP has determined any limit on the number of projects it can handle taking into account the migration plan and its resources. Ms. Paula explained that once they have final list of the projects, the working group and Goal committees could be consulted on the resources they could provide. Mr. Tiwari stated the reason he posed this question was to enable the working groups to work out their resources and forward the project proposals accordingly.

**Agenda Item 10: Discussion II - INTOSAI Community Portal**

Mr. Praveen Tiwari briefed about the Community Portal which was an important and joint initiative of KSC and IDI. He added that the quality of video-conferencing in the portal, which was also tried by some INTOSAI regional organizations, was much better than the media and platforms that were normally used. To elaborate
more on the features of the portal, Mr. Tiwari gave the floor to Mr. Gowrishankar Narasimhan.

Mr. Narasimhan presented the other main features of the Portal such as blogging, chatting, common calendars, exposure draft posting, library, among others. He told the group that the portal was designed to serve as a central repository of information. The portal will also continue to host the Communities of Practice (CoP) as was done in the previous KSC-IDI community Portal. In addition, the Portal also contained features like webinars, multi-chat and will provide multi-language support in all INTOSAI languages.

Mr. Narasimhan then elaborated on the features of CoP, which is a closed group within the Portal to enable the members to communicate among themselves and share documents within the group. He stated that there would be two categories of users within a COP; Managers having all access including adding members and discussion forums and members who could freely share documents, chat within the CoP.

He told the members that the overall administration of the Portal was the responsibility of the KSC Secretariat while IDI was responsible for the outreach support. He mentioned that the Portal was currently in its testing phase. He presented the way forward, discussion points, and the interface and functionalities of the Community Portal.

Ms. Schirnhofer inquired about the number of users who have registered so far in the Portal and the response/feedback about the revamp of the Portal. Mr. Narasimhan replied that currently, they are not tracing the numbers because the Portal was still in its transition phase.

Mr. Tiwari added that there was limited awareness of the Portal within the INTOSAI community. He encouraged the members to disseminate the features of the portal within their SAIs. Mr. Tiwari also mentioned that administrative decisions could be taken by the Working Groups straightaway, like appointing the managers for their webpages in the portal.

Mr. Baumgartner commented that video conference feature was good. He asked whether this feature was open for all users registered in the Portal or only the users involved/invited in the video conference. Mr. Narasimhan explained that the video conference could be initiated by any member of the Portal. The members could also extend invite to non-members for the VC.

Mr. Paul Pollicar of SAI Philippines asked for clarification about the volunteer activities for translation work. He inquired whether these volunteers should come from working groups of which their respective SAI is a member. He also
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inquired about the operationalization of this activity. Mr. Narasimhan answered that KSC Secretariat will undertake translation of static contents of the page but would need the assistance of the working groups in the quality assurance and for translation of dynamic contents, like library documents, Good practices, blogs etc. He explained that KSC will tap volunteers from members of regional organizations for the quality assurance of translation. He shared that the KSC has also approached ARABOSAI and other Regions for assistance on the translation of documents in Arabic and other INTOSAI languages.

Mr. Xing Jianfeng of SAI China inquired whether the regional and sub-regional working groups could also open the pages in the Portal (example cited were ASOSAI WGEA, ARABOSAI WGEA). Mr. Tiwari replied that KSC secretariat has been taking efforts to reach out to the Regional Organizations and the regional working groups were welcome to use the Portal however, presently it is restricted to only INTOSAI.

Ms. Qin Ye of SAI China suggested the use of translating engines for static pages as a supplemental activity aside from the volunteer activities for translation of work. Mr. Tiwari explained that while engines work faster in translating information, the quality may be compromised.

Ms. Qin Ye asked what the audit database was. Mr. Tiwari explained that it is a repository of all types and kinds of information related to the audit reports published by various SAIs in the subject domain. As in case of translation, he advised the working groups to nominate a volunteer to maintain their audit databases.

Mr. Pollicar noted in the case of WGPD, Mr. Manish Kumar of SAI India was designated as the CoP Manager. He enquired how CoPs could be used for communications between annual meetings. Mr. Narasimhan while citing the example of WGEI where the working group conducts one annual meeting and many virtual meetings at least once every month, stated that the working groups could consider holding such virtual meetings through the CoP, which is a closed group to share and exchange information, and use the Video conference facility of the portal for these purposes.


Mr. Blucer Rajagukguk of SAI Indonesia briefed the members about the project background, project objectives, responsible SAIs, activities and coordination arrangement, and progress to date.
He stated that the experience of SAI Indonesia in carrying out disaster audit has helped in the achievement of this project. He reported that the project group has revised the Project Initiation Document (PID) based on the suggestions made at the 9th KSC SC meeting and with the inputs from SAIs Austria, Philippines and Guatemala.

The following objectives of the project were presented: (1) identify community and system preparedness; (2) providing audit topics and case studies; and (3) derive recommendation based on identified problems.

He mentioned that the project will emphasize on auditing emergency preparedness, dealing with both natural as well as man-made disaster. As for the planned methodology, he mentioned that the phase of research, audit, and literature studies to identify the government policies was currently underway. Literature reviews, experiences and case studies, and focus group discussions were being carried out. The first draft was expected to be distributed for comments by January 2019. He stated that the project was expected to be finalized by June 2019.

He then reported in detail the activities undertaken by the project team. The project team has circulated the “Country Paper Form” for Collecting data and information about other Countries’ experience in Emergency Preparedness Policies and Activities in March 2018. The project team was currently analyzing the results and have sought more details from SAI Austria on “Cyber Crime” audit Experiences.

The report was adopted by the committee.

**Agenda Item 12: Progress Report on Research Project - Citizen Participation in Public Audit**

Mr. Paul Pollicar of SAI Philippines presented the progress report. He stated that the research would cover various SAI’s experiences on engaging citizens and civil society in the performance of their mandates, the legal and technical basis for these engagements and partnerships. In addition, the project also covered different approaches adopted by the SAIs for such engagements.

Mr. Pollicar then briefed the members about the status of the project. He mentioned that PID was approved in August 2017 during the 9th KSC Steering Committee Meeting in Bali, Indonesia. The revised PID based on the observations of the members at the meeting was forwarded to KSC secretariat in November 2017. The project team was presently reviewing literature and related SAI
documents for the preparation of the Citizen/CSO Experience Document. First Draft of the SAIs Country Experience Document was also being prepared. The report was adopted.

**Agenda Item 13- Discussion III - Emerging issues identified by the Working Groups**

Mr. Praveen Tiwari explained the functions and rationale of Supervisory Committee on Emerging Issues (SCEI) headed by SAI UAE. He informed the members that the SCEI was established at the 63rd Governing Board Meeting in Chengdu, China to enable INTOSAI to respond to changes, challenges and emerging issues of international dimensions. The SCEI was responsible to prepare the Governing Board and other INTOSAI stakeholders to respond to emerging issues and undertake of enterprise risk management function.

Mr. Tiwari added that an Expert Group was created within SCEI comprising nine member-SAIs for assessing various issues brought to the notice of the SCEI and provide recommendations on the proposed solutions.

Mr. Tiwari provided definition of emerging issues as an external development that impact the audit practice in the future and/or affect the reputation of SAIs and INTOSAI. He cited big data, internal, controls, international corruption, migrant crisis, climate change as among the examples of emerging issues.

He mentioned that the SCEI has created two templates for gathering emerging issues and risks from various INTOSAI organizations. He presented templates that was posted in the INTOSAI Community Portal to collect the information pertaining to the emerging issues and risk from the INTOSAI Community. He explained the three categorization of responses: immediate response, strategic response and outreach opportunities.

Ms. Schirnhofer shared the discussion that took place in the Regions meeting at Oslo on the need for the existence of the SCEI: she inquired whether this issue was still in the discussion. She referred to the examples of emerging issues and stated that the Global Survey had covered some of these issues. Mr. Tiwari explained that it was important to have these issues addressed at the strategic level. He encouraged the working groups to look into the emerging issues that affect INTOSAI in different levels and use the space in the portal to provide the feedback.

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1 SCEI members are Austria, India, Norway, USA, Brazil, Spain, Tunisia, Chile and South Africa
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Agenda Item 14: Discussion IV – Engagement with Regions

Ms. Anjali Srivastava introduced the session by stating that one of the priorities of KSC under the Strategic Plan of INTOSAI was to forge effective working relations with all the Regions to avoid duplication of efforts and greater synergy. Since the Goal 3 on knowledge sharing and knowledge services builds on the essential feature of openness, sharing, and cooperation, it has been KSC’s endeavor to continuously engage with the Regions in the knowledge sharing activities for the benefit of the entire INTOSAI Community. As part of this endeavor, there was a requirement to step up the interaction with the Regions and to continuously engage with the Regions by participating in their meetings.

She requested Mrs. Keto Nyapendi Kayemba of SAI Uganda to moderate the session, to get a perspective from the Working groups on challenges faced and suggestions for the way forward.

Mrs. Keto Nyapendi Kayemba emphasized the importance of strengthening cooperation among the regional organizations. Mrs. Kayemba also stated that there were already discussions in the regional groupings with respect to the improvements within their respective organizations. She also added that the insights of the working groups from their experience in the regional groupings would be valuable in this matter. She then handed the floor to Mr. Maxwell Ogentho to present the pressing issues in cooperating with the regions.

Mr. Ogentho explained the perspective of the WGEI. He stated that the work has to be translated from international level to regional level and then to SAIs, where it is actually implemented. However, efforts to bring on board the regional organisations have been in vain. Most of the issues can be resolved only in the regional setting because of the similarities of language and the geographic proximities. He also suggested that if the regional organizations are onboard, expertise of different areas and from regions could be easily considered to resolve the challenges. Mrs. Kayemba suggested to KSC Chair to nominate individuals to attend the regional meetings.

Mrs. Kayemba recognized the role of information technology in bridging the gap between KSC and the regional organizations. She also referenced the importance of INTOSAI Community Portal features on video conferencing to be able to bring knowledge sharing activities to individual SAIs.

Mrs. Kayemba solicited the inputs of IDI Ms. Schirnhofer agreed with Mrs. Kayemba and explained that IDI has the responsibility of reaching out to the SAIs about the awareness of the INTOSAI Community Portal. She also mentioned one
of their programs which was developed out of the INTOSAI Donor Corporation, was working with SAIs in challenged environments within two regions (CREFIAF and AFROSAI-E). She added that these programs should be replicated among the regional community to reassure the regions that INTOSAI bodies are their partners.

Mr. Tiwari indicated that the Chair had already requested the KSC members to represent KSC chair in the Regions meeting and put forth our perception and requirements to the Regional members. Mr. Tiwari shared that SAI India being a member of the ASOSAI Governing Board has been actively participating in the Region’s activities. He informed that KSC Chair’s representatives will be participating in the regional activities of CAROSAI and PASAI through SAI India’s offices in Washington D.C. and Kuala Lumpur. In addition, they have also requested SAI Egypt which is the Chair of WGFACML for engagement with AFROSAI; SAI Uganda that chairs the WGEA with AFROSAI-E and for EUROSAI meetings, SAI France, chair of WGEPPP and SAI Russia, chair of WGKNI and WGPPA. They would also like to be involved in the OLACEFS, through SAI Mexico which is Chair of WGVBS. Mrs. Kayemba noted the comments of SAI India, KSC Chair.

Mr. Ogentho added that the WGs should have more presence in the regional organizations. Mr. Alban Baric of SAI France agreed with the comment of Mr. Maxwell but added that the working groups may or may not cover the interest of individual SAIs in a particular region. Mrs. Kayemba suggested the KSC Chair could devise a template or a document that could be used to guide representatives of KSC or working groups to gather information that could benefit other regions, KSC and the entire INTOSAI community. Mr. Tiwari agreed to devise such a template be made and share it with the Working Groups.

Mr. Ogentho also suggested that KSC should look at the important areas being discussed and may initiate knowledge-sharing counterparts in various regions. He cited the example of a knowledge sharing committee initiative in AFROSAI. Mr. Narasimhan of SAI India explained that not all regions have knowledge sharing committee but KSC Chair has encouraged the Regions to use the Community Portal for region to region cooperation.

In relation with the engagement with the regions, Mr. Rajagukguk of SAI Indonesia shared how five SAIs in the Indochina cluster including SAI China, have collaborative audits with respect to the audit of Mekong River (flows through these countries).
Ms. Kayemba highlighted the funding requirements for this proposed undertakings, to which Mr. Tiwari stated that the being one of the priorities of KSC, the Goal Chair allocation could be considered for such activities.

Ms. Kayemba concluded the discussions by emphasizing that KSC should have a key presence in the regional organizations. In addition, she also stressed that the Community Portal could be used as one of the important tools for the cooperation with and among the regions.

**Agenda Item 15: KSC-IDI Capacity Development Programme on Auditing preparedness for implementation of SDGs**

Ms. Schirnhofer of IDI started the presentation explaining the importance of audit of Agenda 2030. She explained that SAIs play a central role as an independent oversight on the implementation of the agenda 2030. However, there was a need for the SAIs to build their capacities to conduct high quality audits of implementation of SDGs so that they truly contribute to value and benefits for citizens. She discussed how ISSAI 12 was linked to Agenda 2030 because they both intend to add value to the society and make a difference to the lives of the citizens. She elaborated inclusiveness and partnership as the Agenda’s key principles.

Ms. Schirnhofer later explained the IDI programme of supporting SAIs in conducting high-quality audits of SDGs. She stated that the programme was conducted in partnership with KSC, UNDESA, KNI, INTOSAI regions, CAAF, IBP, GAB. The six main elements were elaborated as follows:

- Advocacy and awareness campaign
- Performance audit of preparedness guidance development
- Cooperative audits
- Lessons learned and compendium of findings
- CoP of SDG auditors
- Massive Open Online Course (MOOC)

Ms. Schirnhofer stated that the Guidance on Performance Audit of Preparedness for Implementation of SDGs developed under this programme has already seen more than 4000 downloads indicating the usefulness of the guidance in the audit of SDG implementation preparedness.

Ms. Schirnhofer highlighted that the programme focuses on the preparedness and that about 73 SAIs were participating in the programme. In addition, a special programme was being conducted in collaboration with OLACEF focusing on SDG 5 on Gender Equality. She mentioned that the programme would be rolled-out in
ARABOSAI in 2019. The programme encourages SAIs to provide constructive feedback on whether the required governance structures and resources were in place to implement the Agenda. The audit objectives of the programme were presented as follows:

- Audit Objective 1 – To what extent has the government adopted the 2030 agenda into its national context?
- Audit Objective 2 – Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?
- Audit Objective 3 – Has the Government established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?

Supporting SAIs in this endeavor, Ms. Schirnhofer explained the cooperative audit support model which included eLearning, workshops, guidance and quality assurance. She mentioned that the IDI was working on the compendium of audit reports and encouraged the members to publish their audit reports. She added that IDI was considering developing a Massive Open Online Course (MOOC) in collaboration with KSC to reach out to many SAIs that were working at different levels.

Mr. Rajagukguk of SAI Indonesia informed that the Indonesian government has already signed a decree that aims to harmonize national projects and the SDGs. He inquired whether there were any audit reports on the implementation of SDG audit available for them to refer to. Ms. Schirnhofer explained that the focus of IDI was currently on audit of preparedness on the implementation of SDGs. She added that there is a compendium of related audit findings and told the group that there are SAIs that have already started looking at the SGG implementation in their audits. She advised that IDI mandate was focused on the developing countries but will inquire with the IDI personnel in charge of the programme if they have any published reports that could serve as basis for the report preparation of SAI Indonesia.

Ms. Paula of SAI Brazil shared that a MOOC on the audit of SDGs was being developed by OLACEFS. The course would be available in English and would be be launched soon.

**Agenda Item 16: Discussion V – Stakeholder engagement**

Ms. Anjali Anand Srivastava introduced the session by stating that the Working groups of KSC have forged effective relationship with various International organisations and UN Agencies. Some of these engagements have been formalized,
but most of them remained in the form of working relationship. Given the extensive engagements of Working Group on Environmental Audit with UN agencies and other bodies, she requested Mr. Blucer Welington Rajagukguk to moderate the session.

Mr. Blucer Rajagukguk elaborated the following points to guide the discussions:

- Engagement with other organs of INTOSAI
- Engagement with other external stakeholder/partners
- Cooperation between the working groups
- Provision in the INTOSAI handbook for Committee on MOU

Mr. Rajagukguk reminded the group on the pre-meeting notes on the topic forwarded by the KSC Chair for the discussions in the meeting. He explained that KSC being part of INTOSAI, it was essential to maintain close engagements with external organs and the other goal committees to achieve the INTOSAI Strategic Objectives. He stated that he had been noticing several engagements of KSC with other INTOSAI bodies particularly the one on SDG programme with the IDI. He mentioned that this engagements has raised SAI’s awareness on implementation of SDGs. As the chair of WGEA, he mentioned that their working group follows the principle of cooperation with external organizations as their maxim in fulfilling their duties. The aim was to increase the impact of the WG work by showcasing its value and to incorporate the expertise of the external organisations in their work.

Mrs. Kayemba of SAI Uganda appreciated bringing to notice the provisions of the handbook of committees on memoranda of understanding which she said would be useful in future tie-ups of WGEI with other organisations which WG is actively considering.

Mrs. Kayemba also commented that WGEA and WGEI have a lot in common and expressed desire to having cooperative audits under the terms of principles and activities undertaken by both the working groups. Mr. Ogentho emphasized the importance of close collaboration between WGEI and WGEA.

Ms. Paula stated that the handbook of committees was currently being revised by the Goal Chairs.

Mr. Rajagukguk thanked the members for their inputs and suggested working on an agreement on collaboration between WGEA and WGEI.
Presentations - Working Groups contribution to the implementation of the strategic objectives and crosscutting priorities

Agenda Item 17: Working Group on Environment Audit

Ms. Dominika Rosana presented the progress report of the Working Group. She reported that WGEA is moving forward in 12 projects as approved in the WGEA Steering Committee meeting in 2017 in Washington D.C. She added that based on the discussion in the Washington D.C. meeting, the projects are progressing on schedule (drafting output). Ms. Rosana further presented the progress report as per WGEA set goals, as follows:

- **Goal 1** – Guidance materials\(^2\) and research papers\(^3\) are being updated and developed.
- **Goal 2** – WGEA encourages regional joint and coordinated audits to boost cooperation and competency. Some of the audits mentioned are audit on SDG preparedness by OLACEFS WGEA, water audits by ASOSAI WGEA, and air quality audit by the EUROSAI WGEA. WGEA also encourages Cooperative Projects by the Regional WGEAs.
- **Goal 3** – WGEA conducted two meeting in 2017 and planned to have two more meetings in the future (steering committee meeting in Czech Republic in October 2018 and assembly meeting in Thailand by July 2019). This goal also includes development of training tools, website management, Greenlines newsletter publication, environmental survey, and audit report collection.
- **Goal 4** – This goal seeks to establish new partnerships. WGEA is cooperating with the CBD Secretariat (Convention on Biological Diversity) on auditing Biodiversity: Guidance for Supreme Audit Institutions. WGEA is also cooperating with UNEP and UNDESA.

Ms. Rosana then briefed the members on the quality assurance level of guidance materials, research projects and training tools developed by the WG. She stated that two guidance materials were placed at level 3 and three in level 2 while all research materials were placed in level 3. In respect of training tools, two were placed in level 3 and one in level 2.

The report of the working group was adopted.

\(^2\) Guidance materials on climate change, agriculture and food production, land organization and soil management, and SDG through environmental auditing

\(^3\) Research topics are visibility of environmental auditing, environmental health, waste water and greening cities
Agenda Item 18: Working Group on Fight against Corruption and Money Laundering

There was no presentation for this agenda item. SAI Egypt, the chair of the WG, had not sent any representative or progress report. Therefore, the Chair moved on to the next agenda item.

Agenda Item 19: Working Group on Information Technology Audit

Mr. Praveen Tiwari presented the progress reports of the five projects under WGITA Work Plan 2017-2019, as detailed under:

<table>
<thead>
<tr>
<th>Project Name</th>
<th>Nature of Deliverables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Updating the ISSAI 5300(^4) and 5310(^5) as GUIDs under IFPP (SAI India)</td>
<td>Part of SDP 2017-19 of IFPP. Will result in two GUIDS in 5100 series in new IFPP framework</td>
</tr>
<tr>
<td>General Capacity Requirements for SAIs for conducting IT Audit (SAI South Africa)</td>
<td></td>
</tr>
<tr>
<td>Data Analytics (Area: IT Audit Techniques) (SAI Indonesia)</td>
<td>Projects would be completed before the INCOSAI in 2019</td>
</tr>
<tr>
<td>Documentation Requirements of an IT Audit including Audit Management System (Area: Audit process) (SAI Mexico)</td>
<td></td>
</tr>
<tr>
<td>Development of roadmap for future GUIDs in the 5100 series (SAI Pakistan)</td>
<td>Roadmap for future GUIDs under 5100 series to be ready by December 2018</td>
</tr>
</tbody>
</table>

Mr. Tiwari reported the working group webpage was already online at the INTOSAI Community Portal (http://www.intosaicommunity.net/wgita/) and will be used by the WG as information interchange platform. As part of the knowledge exchange, he stated that in the last WGITA meeting in Sydney in April 2018, Bhutan had offered to maintain IT Audit Database and Georgia offered to host Webinar once in every six months. He added that the meeting also designated International Centre for Information System and Audit (iCISA) of SAI India as Global Training Facility of WG. He indicated that the preparation of Global

\(^4\) ISSAI 5300 on Information Systems audit
\(^5\) ISSAI 5310 on Information Systems’ Security Audit including Cyber Security
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Curriculum will commence in 2019. He also mentioned that the WG meeting also saw eight country paper presentations from SAIs and Information Systems Audit and Control Association (ISACA).

Mr. Tiwari briefed the members about updating of the IT Audit Handbook undertaken by the team led by SAI USA in collaboration with IDI. He also mentioned that the WG was actively engaging external stakeholders and Regions in their activities. He cited the example of involving AFROSAI-E and ISACA, who were observers of WGITA, in various projects of the working group.

The report of the WG was adopted.

Agenda Item 20: Working Group on Public Debt

Mr. Paul Pollicar of SAI Philippines presented the progress report of the Working Group. He highlighted the revisions of the Strategic Plan 2017-2022, WGPD Terms of Reference, Work-plan 2017-2019 and 2020-22 and Handbook for the WGPD Meetings as some of the accomplishments of the working group in 2017. Mr. Pollicar also mentioned the approval by FIPP of the Project Proposal of GUID on audit of Public Debt under Project 2.9 of SDP 2017-19 of IFPP.

Mr. Pollicar reported that the final draft Strategic Plan was presented for adoption of the Working Group in its annual meeting in Telangana, India in July 2018. He elaborated the two strategic goals under the plan: (1) enhanced expertise of SAIs in the audit of public debt; and (2) strengthened working group’s standing and impact. He added that the WGPD Strategic Plan 2017-2022 was anchored on the principles, goals, and cross-cutting priorities of the INTOSAI Strategic Plan 2017-2022 for Goal 3 - KSC.

Mr. Pollicar shared that during the meeting in Manila, Philippines in September 2017, a Task Team for the revision and updating of WGPD strategic plan was constituted. This evaluation and revisions resulted in updating the mandate of the working group.

On the SDP project on consolidation and alignment of public debt ISSAIs with ISSAI 100 (Project 2.9), he reported that the project was behind schedule. Mr. Pollicar explained the actions taken by the various task groups of the project. He told the group the exposure draft was likely to be submitted to the FIPP, through the KSC in October 2018.

On INTOSAI Community Portal, Mr. Pollicar stated that the WGPD Secretariat had developed the working group’s website folder structure based on the chosen
webpage design. The folder structure was shared with KSC in April 2018. The Secretariat is in the process of classification of files to be migrated to the INTOSAI Community Portal, based on this folder structure. He stated that the Working Group has established a Community of Practice (CoP) in the new portal which has currently about 15 members. SAI India has been designated as CoP Manager for the WGPD. He added that the CoP was active with threads, news, etc.

Mr. Pollicar also mentioned the WG’s collaboration with the IDI on the QA process for co-branded non-IFPP document, the Handbook on Audit of Public Debt Management: A Guide for SAIs. He stated that the WG has established close coordination with the INTOSAI Portal, INTOSAI General Secretariat (Website), and US GAO (Journal) for the timely publication of WGPD outputs on public debt auditing issues.

Mr. Maxwell Ogentho commented that public debt was a challenge in Uganda and in many countries. He expressed his interest in the public debt resource materials which would help them address their challenges regarding the audit of public debt. Mr. Pollicar acknowledged the insight from Mr. Ogentho.

The report of the working group was adopted.

**Agenda Item 21: Working Group on Value and Benefits of SAI**

On behalf of SAI Mexico, the Chair of WGVBS, Mr. Alban Baric of SAI France presented the reporting dashboard and the accomplishments of the working group.

Mr. Baric started by explaining the INTOSAI products that the working group was working on:

1. Communicating and Promoting the Value and Benefits of SAI: An INTOSAI Guideline. This non-FIPP document is placed at level 2 of quality assurance. He reported that the project team has circulated the draft versions to all the WGVBS members for comments. The draft will be exposed to the INTOSAI Community for feedback later, in time for its delivery at the INCOSAI 2019.

2. International Pronouncements on Jurisdictional Activities of SAI: The pronouncement is being developed under SDP 2017-19 of IFPP. The placement of the document in the IFPP (whether ISSAI or GUID) depending on its contents was still under consideration by FIPP.
3. Paper on the Implementation of Quality Control in the Audit Process: This non-IFPP document was placed at level 2 of the quality assurance. The task team for this paper is undertaking a survey on the quality control measures adopted by different SAIs. The experience and information collated through this survey and the resultant analysis will form the basis for the drafting of the paper. The WG expects the paper to be delivered before the INCOSAI 2019.

4. Paper on a Risk-Assessment Framework for SAIs to Incorporate Relevant SDGs-related Program in their Annual Audit Plan. This non-FIPP is also placed at level 2 of the quality assurance. Presently, the comments of the WGVBS members on the paper are being incorporated into document. Like the other documents of WGVBS, this document will be exposed for 3 months for comments from the INTOSAI Community and is expected to be ready before the INCOSAI 2019.

5. Identification of Public Sector Risks: The Role of SAIs: This non-IFPP document is placed at level 2 of quality assurance. Presently, the comments of the WGVBS members on the paper are being incorporated. The draft will be circulated later for the comments from the INTOSAI Community. Like the rest of the documents, the document was expected to be ready before INCOSAI 2019.

Mr. Baric later presented the progress of the revision of ISSAI 12 which was due for revision in 2022. He reported that a survey on ISSAI 12 implementation has been framed and sent to the INTOSAI Community for feedback. The survey outcomes will be presented in the WGVBS meeting in Kingston in September 2018.

As for the INTOSAI Community Portal, he stated that the WGVBS will be commencing the migration to the new Community Portal shortly. He also mentioned that the WGVBS has forged strong working relationship with Inter-American Development Bank, IBP, World Bank and UNDESA. The WG is planning to establish closer ties with the OECD.

The report of WGVBS was adopted by the Chair. The Chair then allowed Mr. Baric to present the report on Project 2.12 on the Jurisdictional Activities of SAIs.

**Project 2.12 – Jurisdictional Activities of SAIs**

Mr. Baric mentioned that the report will guide the KSC-SC in the discussion on the adjusted project proposal and justification statement for Project 2.12 or the
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*Fundamental principles of jurisdictional activities of SAIs* which was being forwarded to the FIPP for examination.

Mr. Baric chronologically narrated the sequence of the project. He mentioned that earlier FIPP had provided conditional approval to place the document as GUID seeking a detailed justification statement and to link the project with the Compliance Audit. The Project team had reservation in treating the document as a GUID. He explained that their difference with the FIPP preference was based on the work they have gathered for the past two years. Major considerations, he presented, in support of their argument were:

- The fundamental principles derived from ISSAI 100 (ISSAI 200, 300, 400) cannot be considered appropriate to frame the core principles of jurisdictional activities of SAIs.
- The current set of ISSAIs, and more specifically, those on compliance audit (ISSAI 4000) do not appear enough to represent the jurisdictional activity.
- A professional pronouncement on jurisdictional activities is essential for capacity-building efforts of the INTOSAI community. Indicators on jurisdictional activities in the SAI Performance Measurement Framework (SAI PMF) are the only indicators not based on a professional pronouncements.

Mr. Baric then briefed the members on the activities undertaken by the Project team in the last two years since XXII INCOSAI by the Project team. He presented some of the key points in their justification and the outline of the draft pronouncements already developed by the team.

Mr. Rajagukguk of SAI Indonesia explained that SAI Indonesia also exercises certain jurisdictional mandate and believe that it is important that the people know the role of SAI to support the rule of law.

Mr. Tiwari of SAI India while stating that there were three conditions laid down by FIPP, enquired whether these conditions were complied with by the project team in the revised proposal. Mr. Baric explained that the recommendations were complied with but the conditions related with Compliance Audit Standards will be dealt with in the document in consultation with CAS. While they acknowledge the fact that there has been mention of jurisdictional activity in ISSAI 4000, they were sure that ISSAI lacked the required information and provisions on jurisdictional activities. He continued that there has not been sufficient international standards strong enough to support the guidance for jurisdictional SAIs and there is a need for principles rather than guidance.
Ms. Paula of SAI Brazil explained that this issue was currently being discussed in the FIPP meeting which was running parallel to the KSC meeting. She advised that it was up to FIPP to decide on the matter. Mr. Baric replied that FIPP already has the documents which they had forwarded through their liaison officer.

Mr. Tiwari of SAI India explained that the initial approval of the FIPP being conditional, the FIPP should look at these documents taking into account all the submissions presented by the project team. Ms. Paula reiterated that as per the due process, it was for the FIPP to decide on the matter.

The Chair noted this as an important issue and stated that the project team may await the FIPP’s response on the matter before proceeding further.

**Agenda Item 22: Working Group on Financial Modernization and Regulatory Reform**

Mr. Praveen Tiwari presented the report on behalf of the chair of the WGFMRMRR, SAI USA. He briefed the members about the three sub-groups of WGFMRMRR:

- **Subgroup One:** Exchange information about audit methodologies and experiences *Led by National Audit Office of China.*
- **Subgroup Two:** Outreach to international financial bodies *Led by Office of the Auditor General of Canada*
- **Subgroup Three:** Review and analyze international reform efforts and potential emerging risks *Led by U.S. Government Accountability Office.*

He stated that the WGFMRMRR had developed Terms of Reference and new 3-year work plan. They have strengthened working relationship with the International Monetary Fund, Financial Stability Board and the World Bank. These organisations had made presentations during the Working Group’s 5th Annual Meeting. He added that WGFMRMRR had discussions with the new IMF Leadership on information-sharing opportunities and are engaging with IDI in examining ways to incorporate the UN’s SDGs into their plans and activities.

During the 5th Annual Meeting of the Working Group, which was hosted by SAI China, the member-SAI s presented information on various topics on their experience in financial regulatory audits. The working group discussed ways to

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6Information presented during the 5th Annual Meeting were: Perpetual Bonds and the Capitalization of CaixaEconomica Federal (SAI Brazil); Application of Big Data Technology in Financial System Audits (SAI China); Auditors’ Response to the Financial Crisis; and Performance Audits of the Single Resolution Board (ECA); Bank Resolution in Eurozone Countries (SAI Germany); Various Audits on Financial Regulatory Reform (SAI USA)
incorporate the role of SAIs and their expertise in financial sector audits in IMF’s Financial Stability Assessment Program, approaches to monitoring emerging financial stability risks such as FinTech\(^7\), through parallel audits and the challenges faced by SAIs in conducting financial regulatory audits, like SAIs’ limited mandates and difficulty in finding skilled staff.

Mr. Tiwari informed that during 2018-19, the working group intends to finalize Terms of Reference and new Work Plan, focusing on developing and implementing new work streams to achieve objectives. They would also explore ways to increase information-sharing on emerging risks.

The report was adopted by the committee.

**Agenda Item 23: Working Group on Evaluation of Public Policies and Programs**

Mr. Alban Baric of SAI France recollected the endorsement by the INCOSAI XXII in 2016 of the “Guidelines on the Evaluation of Public Policies” (INTOSAI Gov 9400) developed by the working group. He mentioned that during the INCOSAI XXII, they presented the work plan for the new direction of the working group, which included conducting three technical workshops.

Mr. Baric reported that the first workshop on qualitative and quantitative methods was conducted in September 2017. The workshop focused on the optimal combination of qualitative and quantitative methods. France, United States, Switzerland and Sweden presented their experiences on the topic.

The second workshop held in June 2018 in Lithuania was dedicated to the evaluation of health policies. At the workshop, France (Identification of progress from tobacco and alcohol policies evaluations), Switzerland (The effects of the "ambulatory medical rate"), the USA (The case of Medicaid Assisted Living Services), the Lithuania (A performance audit on "Quality of health services": How to move from a performance audit to an evaluation?) and the Algeria (first steps of the evaluation of the Algerian cancer plan) presented their experience on evaluation on health policies.

Mr. Baric informed that the third workshop was scheduled in May/June 2009 and the topic was yet to be decided. The plausible topics considered were “Follow-up

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\(^7\) Financial technology describes an emerging financial services sector in the 21st century (Investopedia)
of the implementation of INTOSAI GOV 9400 guidelines” and practical cases of evaluations limited to two themes, Education and Environment.

He informed that all documents of the meetings were available at http://program-evaluation.ccomptes.fr. Mr. Baric also indicated that the WG would submit a technical article to the INTOSAI Journal its autumn edition.

Mrs. Kayemba enquired whether the information/documents available in their website were in English. Mr. Baric stated that most of documents were in English and some in French. WG was trying to have these materials and documents translated in all INTOSAI languages.

Mr. Rajagukguk inquired about documents related to integration of quantitative and qualitative methodologies in the evaluation of public policies. Mr. Baric advised the member to refer to the documents uploaded in the website for information on the matter.

The report of the WG was adopted by the committee.

**Agenda Item 24: Working Group on Key National Indicators**

Mr. Praveen Tiwari presented the written report on behalf of SAI Russia, the Chair of the WGKNI. In the report, the Chair of the WGKNI presented the outcomes of their activities over the period April 2017 - August 2018. The report indicated addition of SAI Saudi Arabia as a new member and IDI, AFROSAl-E and German development agency GIZ as observers and withdrawal of membership of SAI Lithuania.

The report indicated that the main activity of the WG was the development of two documents – the GUID on the audit of the use and development of key national indicators and the Guidance on the audit of reliability of macroeconomic forecasts. The Working group has developed the exposure draft of the GUID on the audit of the use and development of key national indicators and the draft was being considered at the FIPP meeting.

The Guidance on the audit of reliability of macroeconomic forecasts, a non-FIPP document, was being developed in accordance with the joint paper from INTOSAI Goals Chairs and the INTOSAI Development Initiative “Quality assuring INTOSAI public goods that are developed and published outside the Due process”. The report also mentioned about the finalization of the work on the 2nd stage of the sub-project “KNI systems and public governance” by Brazilian SAI. The results of this survey will be incorporated into the future pronouncement on KNI.
The report further mentioned the development of the electronic resource of the Working group, namely the Knowledge base on KNI, which is being interlinked with the INTOSAI Community Portal. The Knowledge base can be found at http://kniknowledgebase.org. The WG had also participated in the video conference of the expert groups on SDGs in February 2018.

The Working group would continue working in the frame of the Expert group on KNI regional project. In March 2018, the 11th meeting of the Expert group on KNI was held in Italy. The meeting resulted in adopting the Group’s activities report and the plan for 2017-2018, finalizing the survey on the macroeconomic forecasts’ issues.

The report enlisted the following as main issues which the WG intended to concentrate in 2018:

1) Development of the Guidance on the audit of the use and development of key national indicators.
3) Joint work with the discussion group on SDGs.
4) Development of the Knowledge base on KNI.
5) Starting a new subproject on the audit of government programs and projects.

The next meeting would be held in Slovakia in the spring of 2019.

Mrs. Kayemba underlined the importance of the synergies between KNI and the SDGs. The report of the Working Group was adopted.

Agenda Item 25: Working Group on Extractive Industries

Mr. Maxwell Ogentho of SAI Uganda commenced the presentation with the background of the Working Group and the topic of extractive industries. The Working Group currently consisted of 45 member with SAIs Uganda, Norway, USA, South Africa, and Iraq as Steering Committee members. Mr. Ogentho added that following the resolution in the meeting last year in Washington D.C., the SAIs of India, Zambia, Ghana and Ecuador were included in the Steering Committee. He then introduced Ms. Sheilla Ngira, who was designated as WGEI Community of Practice Manager, to the members.

Mr. Ogentho reported the WGEI contributions to INTOSAI Strategic Plan. WGEI is developing an extractive industries (EI) toolkit and EI training curriculum. He told the members that the Chair WGEI would launch and release the final
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extractive industry audit learning curriculum as a product for implementation by any WGEI member SAI or training centre as a reference point. Mr. Ogentho added that they are soliciting inputs in the development and implementation of eLearning course from KSC, SAI of Norway, USA, India and AFROSAI-E.

On exchange of knowledge and experience, Mr. Ogentho outlined that the WG have already received audit reports from various members of WGEI and are planning to utilize INTOSAI Community Portal for this purpose. He mentioned that SAI Iraq was leading this initiative with the assistance from the SAIs Fiji, Norway, Ecuador and Zimbabwe. He mentioned that the 11th issue of the quarterly newsletter was released in May 2018 and has recorded about 350 readers. He stated that SAI South Africa, Zambia, USA and Iraq are currently examining the concept for the research paper.

Mr. Ogentho briefed the members on the various training venues available with WGEI for providing training. SAI Uganda had already hosted a training programme which saw participants from nine SAIs. He indicated that like other working groups, WGEI intends to collaborate with the CBC, IDI and WGEA on matters about capacity building. Mr. Ogentho also shared that in engaging with stakeholders, SAI Norway developed briefing note on the role of SAI in good governance in EI as a sensitization material.

As way forward, Mr. Ogentho mentioned publicizing WGEI activities in all seven INTOSAI regions and encouraging SAIs to share their experience.

Ms. Schirnhofer of IDI shared that INTOSAI Donor Corporation Secretariat had issued a success story of their work with SAI Uganda as an individual SAI and as the chair of the WGEI.

The report of the working group was adopted.

**Agenda Item 26: Working Group on Public Procurement Audit**

Mr. Praveen Tiwari presented the report of the WGPPA on behalf of the SAI Russian Federation, the chair of the working group. The Working Group was established at the INCOSAI in Abu Dhabi in 2016 to carry out activities of the previously existing INTOSAI Task Force on Public Procurement Audit. Since its inception, two meetings have been held in Lisbon and Belgrade in 2017 and 2018, respectively.

The membership of the WG stands at 18 with SAIs Kuwait, Pakistan, Serbia, Thailand and the Philippines being recently admitted. He stated that SAI Russia
had extended their appreciation for the active participation of the member countries in their WG activities.

The report also stated that the development of the Guidance on Public Procurement Audit, which is scheduled for approval at the INTOSAI Congress in 2019, was underway and on schedule. The main objective of the guidance (GUID) is to provide a systematized and well-ordered methodological and scientific-practical approach to the arranging and conducting the public procurement audit. Guidance was included in the current SDP for 2017-2019 of IFPP as Project 2.11.

The report of the Working Group was adopted.

**Agenda Item 27: Working Group on Big Data**

Ms. Qin Ye, of SAI China presented the report. Ms. Qin presented the four strategic goals of the Working Group as follows:

- Identify opportunities and challenges SAIs are facing in a big data world to make recommendations to SAIs.
- Summarize the know-how, experiences and good practices concerning big data audit to help SAIs boost relevant skills.
- Develop guidelines and research reports to share knowledge and support capacity building activities in big data audit.
- Strengthen bilateral, regional and INTOSAI-wide cooperation among SAIs in big data audit.

The working group will be carrying out research in the following two topics:

- Big Data auditing technologies innovation: A task team has been constituted consisting of SAI Indonesia (leader), Austria, Norway, Denmark, United Kingdom, Brazil and Russia. Draft paper was expected to be ready for comments before 4th meeting of WGBD and the paper would be ready by 2019 INCOSAI.
- Big data auditing practice to Sustainable Development Goals: Case studies were shared in the 2nd meeting and framework distributed to participants.

Ms. Qin added that the above paper was expected to be ready before INCOSAI 2019. The working group is currently devising its work-plan for the period 2020-22. Some of the topics being considered are Quality Control, developing Guidance and Capacity Building. On collaboration with stakeholders and regions, Ms. Qin indicated that AFROSAI-E and ECA were observers of WGBD. WGBD was collaborating with ISO PC 295 for exchange of information from time to time.
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Mr Ogentho of SAI Uganda put some emphasis on the importance of big data. He explained that as auditors, we tend to only look at the small data for the usual discharge of duty in our respective SAIs. Mr. Rajagukguk of SAI Indonesia shared their experience in relation to the big data. Mr. Ogentho suggested that there should be a strong link between WGITA and WGBD.

There was no further comment/question raised by the group and the report was adopted.

Agenda Item 28: Reporting Dashboard

Mr. Gowrishankar Narasimhan of SAI India presented the reporting dashboard of KSC. He started the discussions by reiterating the decision taken in the 9th KSC Steering committee meeting on the frequency of updating the reporting dashboard, which would be done twice a year, i.e., by 15th February for 6 months ending December and 15th August for 6 months ending June.

He then briefed the members on the KSC inputs to the first Performance and Accountability Report to be brought out by PFAC. Some of the salient points elaborated were:

- KSC has successfully limited number of pronouncements into IFPP from 19 to following three projects:
  - Audit of KNI
  - Public Procurement Audit
  - Jurisdictional SAIs
- These Projects will lead to three new Pronouncements.
- Six working groups under KSC are coming up with 26 non-IFPP Guidance materials in respective subject areas.
- Four Projects in SDP will lead to harmonising and consolidating 18 ISSAIs (INTOSAI Standards) in old framework into 6 new GUIDs (Guidance) in new INTOSAI Framework for Professional Pronouncements.
- Major revamp of INTOSAI Community Portal as single common platform for resources by merging existing Community Portal, KSC website and websites of all working groups.
- Crosscutting Research Projects on ‘Auditing emergency preparedness’ (Project lead: SAI Guatemala) and ‘Citizen Participation in Public Audit’ (Project lead: SAI Indonesia) in progress.
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- 5 Working Groups (WGITA, WGPPA, WGEA, WGFMMR and WGBD) exchanged experience and practices among the SAIs through country paper presentations in annual meetings.
- 8 newsletters issued by 3 working groups (WGEA, WGEI, WFFACML).
- 6 training programs conducted by 2 working groups (WGEA, WGEI) at Jakarta (WGEA), India (WGEA), South Africa (WGEI), Uganda (WGEI).
- Annual Database on audits/Good practices maintained by 4 working groups (WGEA, WGFMMR, WGEI, WGKNI).
- 4 Seminars/Workshops conducted by 3 working groups (WGPE, WGFMMR and WGITA). WGKNI is active on Twitter.
- Links to the INTOSAI Journal provided in the INTOSAI Community Portal.
- IJGA regularly participates in the KSC SC meetings.
- 3 Working Groups (WGPD, WGKNI, WGPPA, WGEPPP) have provided news items to IJGA in relation to their activities.
- 4 Working Groups (WGFMMR, WGEI, WGEA, WGITA) have forged working relationships with 8 international organizations (Basel Committee, FSB, IMF, ATAF, CCAF, WB, CBD, ISACA).
- WGEA has forged cooperation with 3 UN agencies/Department (UNEP, UNFCCC, UNDESA).
- KSC is collaborating with IDI in Cooperative audit program on audit of preparedness in implementation of SDG. About 80 SAIs are participating in this programme.
- 2 Working Groups (WGITA, WGPD) are collaborating with IDI in bringing out handbooks.
- 4 Working groups (WGITA, WGEI, WGEA, WGFACML) have established collaboration mechanism with various Regions.
- 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.

As challenges, Mr. Narasimhan highlighted Capacity constraints in terms of funds and resources to accomplish the 2017-22 INTOSAI Strategic Plan objectives and extensive dependence on in-kind donations from the Goal chair and Working Group Chairs and members.

Mr. Narasimhan sought the views of the members on how to quantify the activities undertaken by WGs especially in light of Performance and Accountability Report of PFAC seeking accomplishments of KSC. Some of the suggestions made were - to include statistics on subscriptions/number of SAIs contributing articles to newsletters, indicate number of participants attending the training
programmes/seminars/workshops, provide details on number of active downloads from the Audit Database of Working Group etc.

He also sought views of the members on the challenges faced by them in accomplishing their priorities. Since KSC would be embarking on developing the work plan 2020-22, he wanted to know whether the focus of the work plan should shift to knowledge sharing and knowledge services activities instead of Knowledge development activities in view of considerable guidance and pronouncements already in place. Members were requested to explore creation of Global Training Facilities (GTFs) for their Working Groups and collaborate with other academies. He highlighted that WGEA, WGEI and WGITA already have designated GTFs. Suggestions for topics for the crosscutting research projects for next work-plan was also sought.

Mr. Pollicar of SAI Philippines commented that there was no provision in the reporting dashboard for elaborating the challenges and reasons for deviations or delays. The reporting dashboard presently included only color-coded KPIs. Mr. Pollicar added that the presentation of the challenges and difficulties encountered by WGs that resulted in any of the KPIs was important so that the KSC is informed of these issues for possible extension of assistance or support to the WG. He added that it can also be used by the KSC in highlighting challenges and difficulties common to a number or all of the WGs which may need immediate action at the KSC SC level. He cited an example in the WGPD reporting dashboard item 1. They would like to highlight the challenges encountered by the sub-tasks on the comments and position of the Performance Audit Sub-Committee (PAS) on the initial draft GUID submitted by the Project 2.9 Sub-Task on Performance Audit which the WGPD felt should have been fixed with the Goal Chairs and the FIPP in the first place. The Committee took note of the comments.

Mr. Baumgartner stated that financial constraints and usage of surplus funds was discussed in the last GB meeting. He told the members that the Financial Regulations and Rules were being revised to facilitate allocation of the surplus funds for the benefit of all INTOSAI members. KSC Chair noted these insights.

Mr. Ogentho stated that the Global Training Facility was an excellent initiative providing an opportunity to open training centers in various locations for the benefit of INTOSAI community. Ms. Qin of SAI China added that the challenges were not only limited to fund constraints but also lack of personnel dedicated to the WG activities. Chair concluded the session by requesting the members to provide their feedback on the discussions questions by September, 2018.
Agenda item 29: Quality Assurance of INTOSAI Public Goods developed outside due process

Mr. Tiwari commenced the presentation with the background of IFPP and non-IFPP Documents. He stated that the Due Process for INTOSAI Framework of Professional Pronouncements (IFPP) addressed the Quality Assurance (QA) of IFPP documents, however similar procedure was absent for non-IFPP documents and this led the 3 Goal Chairs in consultation with IDI to draft a joint paper on quality assurance for non-IFPP documents. The paper was endorsed in the 70th INTOSAI GB.

The paper envisages different levels of QA for different public goods. It would not cover products like draft documents, discussion doc, blogs etc. A quality assurance statement would be affixed prominently on or immediately after the cover page of the document along with an annex succinctly outlining the quality assurance measures that were taken and their outcome. The statement shall also include either a revision or expiry clause, stating clearly the latest date by which the product will be reviewed and updated or the date upon which the guidance will cease to be valid. This procedure will be applicable to all documents published/reviewed on or after 1 December 2017.

He then elaborated on the three levels of the QA as follows:

- Products that have been subjected to quality assurance processes equivalent to INTOSAI due process, including an extended period of transparent public exposure;
- Products that have been subjected to more limited quality assurance processes involving stakeholders from outside the body or working group responsible for the products’ initial development. Quality assurance processes might, for example, include piloting, testing and inviting comments from key stakeholders, although not go as far as full 90-day public exposure;
- Products that have been subjected to rigorous quality control measures within the body or working group responsible for their development;

Mr. Tiwari stated that a two-tier certification of the products would be followed; a certificate from the Chair of the Working Group on the adherence of the process to the determined QA level would form a basis for the QA certificate signed by the Goal chair which is affixed on the document. Goal chairs will also conduct an independent assurance on the exposure of document, responses matrix and incorporation of comments. He then showed the template of the QA certificates to the members.
The working groups were requested to identify external stakeholders for documents placed at level 1 and 2. The member were advised to use the INTOSAI Community Portal for exposing non-IFPP documents. Suggestions on naming conventions of non-IFPP documents to avoid confusion from being construed as an IFPP Pronouncement was also sought.

The chair concluded the discussion by requesting the members to provide their feedback by email. She also added that since information on classification of the documents were still awaited from some working groups, she requested the working groups to forward the information by September, 2018.

Agenda Item 30: Discussion on preparation for the 11th KSC Steering Committee meeting presented by SAI Philippines.

Mr. Pollicar on behalf of SAI Philippines presented an Audio-Visual Presentation about Philippines and Manila. He mentioned that SAI Philippines, the chair of WGPD would be hosting the 11th KSC Steering Committee meeting in May-July 2019 as suggested by the KSC Secretariat and also by taking into account the dates of INCOSAI, which would be held in the 3rd week of September 2019. SAI Philippines mentioned that it would be desirable if the Working Group Steering Committee meetings are held in March-April 2019 to be in line with the timeline prescribed by the INTOSAI General Secretariat.

SAI Indonesia suggested the KSC SC meeting may be scheduled in June-July as SAI Indonesia would be busy in the finalizing their audit reports during May.

The chair took note of the suggestion and stated that the dates would be finalized in consultation with SAI Philippines duly considering the suggestions of the members.

Agenda Item 31: Discussion on venue for the 12th KSC Steering Committee meeting.

The Chair mentioned that SAI China had accepted to host the KSC Steering Committee meeting in 2020. The opinion of the members were sought for by email by KSC Chair. Since no comments were received, the Chair moved the motion for hosting the 12th KSC SC meeting in China in 2020. All the members welcomed the same.

The chair officially announced that the 2020 meeting will be held in China.
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Agenda Item 32: Any other item for discussion with permission of the chair.

No other item was raised by the group for discussion.

Agenda Item 33: Closing Remarks and end of business

Ms. Anjali Anand Srivastava wrapped up the key discussions brought up in the entire meeting. Ms. Srivastava acknowledged the usefulness of the discussion and reports presented and expressed gratitude to all participating SAIs. She also thanked SAI Uganda for hosting the meeting. She stated that the reports of the Working Groups and subsequent discussions held would form the basis for the Goal-3 report to be presented at the 71st meeting of the INTOSAI Governing Board to be held in Moscow. She summarised some of the important takeaways of the meeting as follows:

1. A strong felt need for strengthening our relationship with the regional bodies. In the coming months KSC to formalize an arrangement for representing KSC in these bodies and will also finalise a template for reporting the activities of KSC in the meetings of these bodies.

2. Take note of the immense potentialities of the INTOSAI Community Portal and propagating the work of INTOSAI. In times to come, KSC will make all efforts to advocate its usage.

3. While underscoring the spirit of voluntarism that marks the activities of INTOSAI, KSC takes note of the additional source of funding available through INTOSAI Goal chair allocations. KSC will continue to explore ways to put this funding to the most efficient use.

4. There is a widespread sympathy for the paper on jurisdictional SAIs, prepared by the WG on Value and Benefits of SAIs. However, taking into account the revised due process, and the initial concerns raised by FIPP, which is a key stakeholder in the process, it was considered necessary to update the paper with the deliberations in the ongoing FIPP, to which a copy of the document has already been endorsed by the WG.
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Annexure

Complete List of Delegates

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<tr>
<th>Sl. No.</th>
<th>SAI/Organ</th>
<th>Name of the Participants</th>
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<tbody>
<tr>
<td>1.</td>
<td>China</td>
<td>Ms. Qin Ye, Deputy Director</td>
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<td>2.</td>
<td></td>
<td>Mr. Xing Jianfeng, Director</td>
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<td>3.</td>
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<td>Mr. Lou Jian, Director General</td>
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<td>4.</td>
<td>INTOSAI General Secretariat</td>
<td>Mr. Herbert Baumgartner, Deputy Director</td>
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<td>5.</td>
<td>SAI Brazil</td>
<td>Ms. Paula Hebling Dutra, PSC Secretariat</td>
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<td>6.</td>
<td>SAI France</td>
<td>Mr. Alban Baric, International Officer</td>
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<td>7.</td>
<td>SAI Indonesia</td>
<td>Mr. Blucer Welington Rajagukguk, Deputy Auditor General</td>
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<td>8.</td>
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<td>Ms. Dominika Dayvera Rosana, WGEA Secretariat</td>
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<td>9.</td>
<td>INTOSAI Development Initiative</td>
<td>Ms. Petra Schirnhofer, Strategic Advisor,</td>
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<td>10.</td>
<td>SAI Philippines</td>
<td>Mr. Paul Jonel Pollicar, Training Specialist</td>
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<td>11.</td>
<td>SAI India</td>
<td>Ms. Anjali Anand Srivastava, Deputy Comptroller and Auditor General</td>
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<td>12.</td>
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<td>Mr. Praveen Kumar Tiwari, Director General</td>
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<td>13.</td>
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<td>Mr. Gowrishankar Narasimhan, Sr. Administrative Officer</td>
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<td>14.</td>
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<td>Mr. Francis Masuba, Assistant Auditor General Corporate,</td>
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<td>Mrs. Keto Nyapendi Kayemba, Assistant Auditor General Audit</td>
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<td>16.</td>
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<td>Mr. Maxwell Poul Ogentho, Director Corporate Services</td>
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<td>17.</td>
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<td>Mr. Hans Twinomugisha, Manager Executive Support</td>
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<td>18.</td>
<td>SAI Uganda</td>
<td>Ms. Gloria Namugera, Senior Public Relations</td>
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<td>19.</td>
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<td>Ms. Sheilla Ngira, Coordinator, COP, INTOSAI WGEI,</td>
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<td>20.</td>
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<td>Mr. Emmanuel Engole, Information Technology Officer</td>
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<td>21.</td>
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<td>Ms. Alngeyo Christine, OIA, SAI Uganda</td>
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