
DRAFT

Terms of Reference for
The Knowledge Sharing Committee (KSC)
INTOSAI's Strategic Plan Goal 3

TABLE OF CONTENTS

I.	Introduction	2
II.	Membership	3
III.	Terms of Reference	3
	1. Mandate	3
	1.1 Proposed Strategies	4
	1.2 Expected Benefits	7
	2. KSC Tasks	7
	2.1 Strategic Goals and Work Plan for the KSC	7
	3. Roles and Responsibilities	8
	3.1 Structure of the Knowledge Sharing Committee	8
	3.2 Structure of Steering Committee	10
	3.3 Responsibilities of Committee Chair	11
	3.4 Responsibilities of Goal Liaison	12
	3.5 Responsibilities of Chairs of Working Groups/Task Forces	12
	4. Reporting	13
IV.	Business of the Knowledge Sharing Committee	13
Appendices		15
	Appendix - 1 : Membership of the Knowledge Sharing Committee	15
	Appendix – 2 : Knowledge Sharing Committee Reporting System	18

DRAFT
Terms of Reference for
The Knowledge Sharing Committee (KSC)
INTOSAI's Strategic Plan Goal 3

I. Introduction

The XVIIIth INTOSAI Congress held in Budapest in 2004 adopted a strategic plan for the period 2005-2010 with a vision to “*Promote good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of their peoples*”.

The Strategic Plan includes the setting up of four strategic Goals:

Strategic Goal 1: *Accountability and Professional Standards*

Promote strong, independent, and multidisciplinary SAIs by encouraging SAIs to lead by example, and contributing to the development and adoption of appropriate and effective professional standards.

Strategic Goal 2: *Institutional Capacity Building*

Build the capabilities and professional capacities of SAIs through training, technical assistance, advisory and consultant services, peer reviews, strengthening partnerships with international organizations and other development activities.

Strategic Goal 3: *Knowledge Sharing and Knowledge Services*

Encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, and performing research on issues of mutual interest and concern.

Strategic Goal 4: *Model International Organization*

Organize and govern INTOSAI in ways which promote economical, efficient, and effective working practices, timely decision-making, and

effective governance practices while maintaining due regard for regional balance and the different models and approaches of member SAIs.

The Plan includes the creation of Committees for Goals 1, 2 and 4 but did not envision the need for a committee with an overarching responsibility for Goal 3. However, the XIX INTOSAI Congress held in Mexico City, Mexico in November 2007 adopted a proposal to create a Knowledge Sharing Committee (KSC), chaired by the SAI of India, so that Goal 3 would be consistent with the other three Goals in the Strategic Plan.

II. Membership

The KSC is based on an open membership that constitutes a pool of resources to carry out existing and future tasks undertaken by the Working Group and Task Forces.

All members of the Working Groups and Task Forces are automatically members of the KSC. The list of members is as per Appendix-1.

The Chair of the KSC will inform the Chair of INTOSAI Governing Board, the Secretary General of INTOSAI and the Goal Liaison on any changes of members of the KSC and Working Groups/Task Forces.

Concerning membership of one of the Working Groups/Task Forces and /or KSC please contact the Chair of the Committee at cag@cag.gov.in; pdir@cag.gov.in; ir@cag.gov.in

III. Terms of Reference

1. Mandate

According to the Strategic Plan of INTOSAI the purpose of the Knowledge Sharing/ Knowledge Services (Goal 3) is to 'Encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing,

including providing benchmarks, conducting best practice studies and performing research on issues of mutual interest and concern’.

Communication, cooperation, and collaboration have been hallmarks of INTOSAI since its inception in 1953. Over the years, these concepts have given life to INTOSAI’s motto, “Mutual Experience Benefits All,” and INTOSAI supports these concepts in several ways. Specialized committees and working groups have been established to research, develop, and publish methodologies, guidelines, and best practices for SAIs in various disciplines, such as information technology, public debt, environment, privatization, and program evaluation. In addition, specialized task forces have been created to address such issues as audit of international organizations and money laundering. INTOSAI also disseminates publications, including the International Journal of Government Auditing and INTOSAI circulars, and maintains the INTOSAI Web site and other electronic means of sharing information, such as the central IDI training specialists’ forum. Informal networks of SAIs also meet to discuss mutual concerns and exchange views and experiences.

INTOSAI’s seven regional working groups are essential components of the organization, offering their members many services and publications designed to share knowledge and facilitate collaboration within each region. This plan recognizes the importance of these groups’ organizational autonomy within INTOSAI, as well as the enduring benefits they bring to their members. The plan proposes to expand the benefits of the regional working groups by facilitating the additional sharing of the key work, successes, and lessons learned for individual regions with all other regional working groups. In this way, information would be shared horizontally or globally. For example, some regions have developed their own strategic plans, and such plans would be shared with other regions.

1.1 *Proposed Strategies*

In the light of this mandate one of the main tasks of the KSC is to enhance communication and knowledge sharing among its members and other

partners through knowledge management (sharing, creating, and applying knowledge or a systematic way of getting the right information to the right people at the right time). This will be done in close cooperation with the other INTOSAI Strategic Goals in order to harmonize and facilitate the fulfillment of INTOSAI's strategic needs and tasks. The strategies proposed in the INTOSAI Strategic Plan 2005-2010 for Goal 3 are:

- (i) Establish new and maintain existing working groups.
Working groups are communities of practitioners that share knowledge on common issues to find joint solutions. Such groups play important roles in successful knowledge sharing, and exist within INTOSAI as specialized working groups. Less formal groups are also components. These communities of practitioners could also assist in monitoring and reporting on the implementation of recommendations adopted by INTOSAI congresses. Specific examples of groups that INTOSAI should promote include:
 - a. Existing committees, working groups, and task forces related to a specialized discipline or function.
 - b. Groups formed to follow up on recommendations stemming from Congress themes for a specified period of time.
 - c. The international relations/liaison offices within SAIs are a logical group which, if they came together in a global liaison network, would significantly facilitate communication and coordination of collaborative initiatives.
- (ii) Facilitate best practices studies, consistent with diversity and sovereignty considerations.

It can sometimes be difficult for SAIs to make an effective case on the need for additional resources because they lack comparable organizations within government against which to compare their efficiency. Establishing a process whereby certain elements of an SAI's work could be compared to that of other SAIs could be a beneficial and useful way to identify potential areas for development and improvement. The following activities would facilitate a

process for these studies by INTOSAI members for those SAIs wishing to participate:

- a. Identify areas of work performed at an SAI where best practices studies would be beneficial.
 - b. Establish a set of best practice principles.
 - c. Sponsor a range of comparative studies of key elements of SAIs' activities.
- (iii) Develop a global communication policy and strategy:
- a. Inventory and assess the various communications mechanisms currently used within the INTOSAI community.
 - b. Develop a coherent and comprehensive communications policy for INTOSAI that builds on existing activities and capitalizes on new technologies, and that addresses communication requirements and approaches both internally (i.e., among SAIs) and externally (i.e., with other accountability partners, especially those cited in Goals 1 and 2). Special attention should be focused on identifying ways that the International Journal of Government Auditing could be used to support this strategic goal.
- (iv) Promote partnerships with academic/research institutions, consistent with INTOSAI's independence requirements.

INTOSAI should make efforts to introduce and support an interest in, and related programs in the academic community on, topics such as public sector auditing, accounting, and accountability. INTOSAI could:

- a. Create a research competition and invite both professionals of the SAIs and academics from major academic institutions worldwide to participate.
- b. Promote undergraduate and graduate programs in public sector auditing and at colleges and universities with an international orientation to prepare the multidisciplinary professionals required by the system. Explore the development of exchange programs between universities and SAIs.

1.2 Expected Benefits:

- Represents an evolving approach to knowledge sharing that builds on current structures and allows for the development of communities of practice in those areas which are supported by the diverse membership.
- Facilitates better communication both inside and outside INTOSAI in areas of interest to the membership.
- Generates useful best practice information on areas in which SAIs work for those members who wish to take part in such activities.
- Fosters informal and professional-to-professional networking.

2. KSC Tasks

2.1 Strategic Goals and Work Plan for the KSC

Members of the KSC have agreed that the tasks of the KSC will be fulfilled by means of the following strategic goals.

Strategic Goals for the KSC

#	KSC Tasks	Strategic Goal 2010	Strategic Goals beyond 2010
1	Coordinating the work of various Working Groups/ Task Forces towards achieving the objectives included in the strategic plan.	Ensuring that key initiatives continue to be in harmony with the INTOSAI Strategic Plan/Congress Themes/ Recommendations, and avoiding overlap in the activities of Working Groups/Task Forces.	Developing a frame work to assist for Working Groups/Task Forces in evaluating/ assessing their to scope/activities and their alignment to the Strategic Plan.
2	Ensuring that the activities of Working Groups/Task Forces continue to meet the knowledge needs of the SAI community.	Requesting all Working Groups/Task Forces under Goal 3 to carry out a survey of their scope/activities to determine that these remain valid and are making progress as per the required objectives.	Initiating and establishing a global feedback mechanism for Goal 3.

#	KSC Tasks	Strategic Goal 2010	Strategic Goals beyond 2010
3	Facilitating and encouraging Working Groups/Task Forces under Goal 3 to interact with each other.	Developing a website for Goal 3 linked to all Working Groups/Task Forces and their products. Uploading approved outputs of different Working Groups/Task Forces on website of Goal 3.	Creating other opportunities for Working Groups/Task Forces to interact on matters mutually relevant to them. Exploring the possibility of different Working Groups/Task Forces developing joint products of relevance to the SAI community. Strengthening communication between Working Groups/Task Forces & SAIs to capture and disseminate the impact/benefits of Knowledge Sharing activities.
4	Improving linkages with other Goals and stake holders e.g. IDI, IJGA, Regional Working Groups and SAIs.	Providing links to websites such as other Goals, Regional Working Groups, IDI and IJGA through Goal 3 website.	Identifying ways to support goal objectives through stakeholders such as IJGA and IDI. Facilitating an up-dated list of contact details for all SAIs.
5	Promoting the extensive use of the Collaboration Tool in line with the Communication Policy & Strategy.	Encouraging all Working Groups to take up projects using the Collaboration Tool.	Moving towards creating a global network of designated persons.
6	Promoting partnerships with academic/research institutions.	-----	Formulating broad guidelines to structure such partnerships.

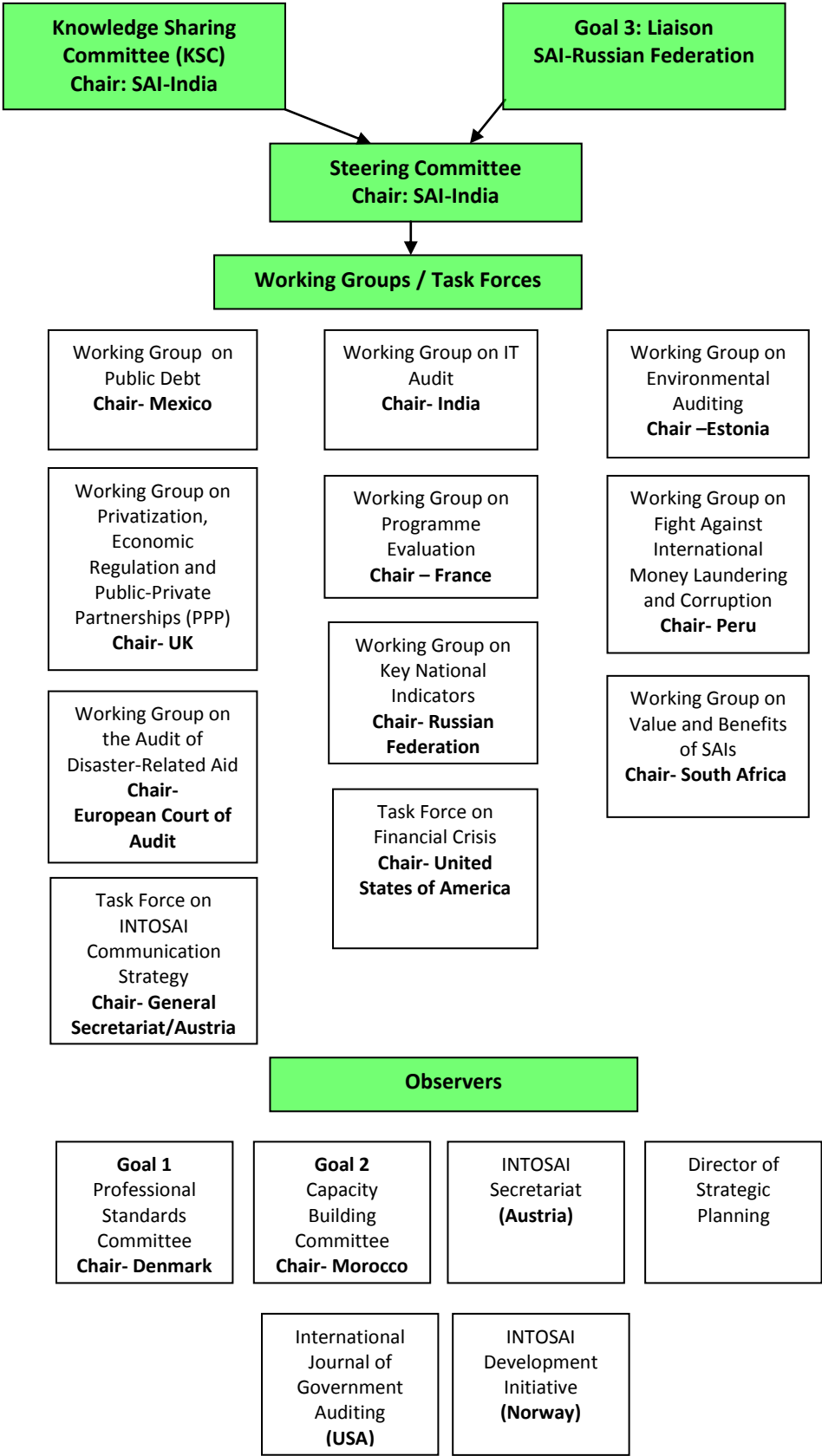
3. Roles and Responsibilities

3.1 Structure of the Knowledge Sharing Committee

The structure of Knowledge Sharing Committee is composed of the following entities:

The KSC Main Committee, the Steering Committee, nine Working Groups, two Task Forces, and Observers. This structure is illustrated in the figure below:

Structure of the Knowledge Sharing Committee



The KSC is based on open membership that constitutes a pool of resources to carry out existing and future tasks either in present Working Groups/Task Forces or in future Working Groups/Task Forces as needed and appropriate. Taking into consideration the size of the KSC, the Main Committee will only have one meeting every 3rd year in conjunction with INCOSAI. Between the meetings, members of the KSC will stay in contact and be informed using e-mail, bulletin boards, KSC web-site and ICT.

Members of KSC Working Groups/Task Forces will automatically be members of the KSC (see appendix 1 for a list of the current Working Groups/Task Forces membership). The KSC currently contains the following Working Groups/Task Forces (Chair of Working Groups/Task Forces indicated in brackets):

- Working Group on Public Debt (Mexico)
- Working Group on IT Audit(India)
- Working Group on Environmental Auditing (Estonia)
- Working Group on Privatization, Economic Regulation and Public-Private Partnerships (PPP) (United Kingdom)
- Working Group on Programme Evaluation (France)
- Working Group on the Fight Against International Money Laundering and Corruption (Peru/Egypt¹)
- Working Group on the Audit of Disaster-Related Aid (European Court of Audit)
- Working Group on Key National Indicators (Russian Federation)
- Working Group on Value and Benefits of SAIs (South Africa)
- Task Force on INTOSAI Communication Strategy (General Secretariat/Austria)
- Task Force on Financial Crisis (United States of America)

3.2 Structure of Steering Committee

The Steering Committee takes on the role of coordination and evaluates whether the Knowledge Sharing Committee tasks are consistent with INTOSAI's objectives. One meeting is expected every year.

¹ The Working Group has proposed to handover the Chair to SAI Egypt w.e f. 1st July, 2009.

Important activities of the Working Groups/Task Forces will be presented to the Steering Committee with a view to coordination towards achieving the Goal objectives.

The KSC Steering Committee consists of: Chair of KSC, Chairs of Working Groups and Task Forces under Goal 3, Goal Liaison of Goal 3. The INTOSAI General Secretariat, Director of Strategic Planning and representatives from IDI, IJGA, Chair of Goal 1 and Chair of Goal 2 participate as observers.

3.3 Responsibilities of Committee Chair

- The KSC Chair will consult, as appropriate, with the Chairman of the Governing Board, the Secretary General, the Director of Strategic Planning and the Goal Liaison in order to ensure that the projects and activities of the KSC are in accordance with the Strategic Goal.
- The KSC Chair will coordinate the activities of the KSC, Working Groups and Task Forces (Goal 3) and develop a KSC work plan in cooperation with Secretary General of INTOSAI, Goal Liaison and Chairs of Working Groups/Task Forces.
- The KSC Chair will facilitate information exchange internally and externally using modern information technology. A comprehensive KSC website (*hosted by SAI-India*) will be developed under the umbrella of the INTOSAI website in accordance with the INTOSAI Communications Policy and in close cooperation with the Chairman of the INTOSAI Governing Board, the Secretary General of INTOSAI, the Goal Liaison (Goal 3), Professional Standards Committee Chair (Goal 1) and the Capacity Building Committee Chair (Goal 2).
- The KSC Chair will make an annual report to the INTOSAI Governing Board on the activities of the KSC. Alternatively, the Chair could ask the Committee's Goal Liaison to present the Committee's report to the Governing Board.

In all other respects, the role of the Committee Chair remains the same, as indicated in the Handbook for Committees of INTOSAI.

3.4 Responsibilities of Goal Liaison

The Goal Liaison for Goal 3 cooperates closely and in consultation with the Committee Chair to:

1. help facilitate communication and awareness within and among strategic goal areas, and
2. establish a strong relationship between the Chairman of the Governing Board, the Secretary General of INTOSAI, the Regional Working Groups, the Committees, Working Groups, Task Forces, IDI and IJGA.

In order to fulfill these tasks, the Goal Chair would keep the Goal Liaison informed as to:

- ❖ the work plans of the Working Groups/Task Forces
- ❖ the progress reports of the Working Groups/Task Forces
- ❖ the minutes of the meetings of the Working Groups/Task Forces
- ❖ additional proposals relating to the achievement of the Plan of Activities of Goal 3
- ❖ the Goal Liaison and the KSC Chair will work in close cooperation in monitoring the progress of activities in accomplishment of the Strategic Goal 3.

3.5. Responsibilities of Chairs of Working Groups/Task Forces

Working Groups/Task Forces are largely established to address specific areas of concern/recommendations stemming from Congress Themes. The Chair of a Working Group/Task Force:

- ❖ Is responsible for the WG/TF and their work in accordance with their work plan.
- ❖ Is responsible to study specific technical issues which are of interest or relevance for member SAIs and develop guidance and best practice studies.
- ❖ Informs the Chair of KSC Main Committee and Steering Committee about their work progress.

- ❖ Could be asked by the KSC Chair to communicate information about their work, to other INTOSAI Committees, Working Groups/Task Forces and generally to all INTOSAI members.
- ❖ Makes available draft official products within Knowledge Sharing Committee for comments, and presents them to the Steering Committee, Governing Board and INCOSAI for adoption.
- ❖ In all other respects, the role of the Working Group/Task Force Chair shall be guided by provisions contained in the Handbook for Committees of INTOSAI

The Working Groups/Task Forces operate independently over an extended period of time and in accordance with the KSC Work Plan as approved by the INTOSAI Governing Board.

4. Reporting

In accordance with the INTOSAI handbook for committees, the KSC Chair will report to the Governing Board meetings on the overall activities of the KSC. Working Groups/ Task Forces Chairs are invited to report to the Governing Board on the activities of the Working Groups/ Task Forces. The Goal Liaison maintains permanent contact with the KSC Chair and submits to him all suggestions and commentary about all submitted documents. In all other matters, the reporting pattern contained in the Handbook for Committees of INTOSAI shall be applicable. The reporting details are given in appendix 2.

IV. Business of the Knowledge Sharing Committee

1. Meetings

Taking into consideration the size of the KSC, the Main Committee will only have one meeting every 3rd year in conjunction with INCOSAI.

The INTOSAI General Secretariat and the International Journal of Government Auditing will be notified when meetings are scheduled.

2. Language

The working language of the KSC is English.

3. *Funding*

All costs, including those on account of participation in meetings are borne by the respective SAI. The direct meeting expenses alone are met by the SAI that hosts the meeting.

The possibilities of external funding are to be considered by the KSC Chair in collaboration with the Goal Liaison, the INTOSAI Secretary General and the Finance and Administration Committee taking into consideration the INTOSAI's independence requirements.

4. *Communication*

E-mail and fax are the preferred means of communication between the KSC members. In addition an internet web-site will be established for distribution of documents and other information in close coordination with the Chairman of the INTOSAI Governing Board, the Secretary General of INTOSAI, the Goal Liaison and Chairs of other Goals.

Membership of the Knowledge Sharing Committee

#	Main Knowledge Sharing Committee	KSC Steering Committee
1	Albania	
2	Austria	Austria
3	Algeria	
4	Antigua and Barbuda	
5	Argentina	
6	Armenia	
7	Australia	
8	Azerbaijan	
9	Bahamas	
10	Bangladesh	
11	Barbados	
12	Belgium	
13	Bhutan	
14	Brazil	
15	Bulgaria	
16	Cameroon	
17	Canada	
18	Chile	
19	China	
20	Colombia	
21	Costa Rica	
22	Cuba	
23	Cyprus	
24	Czech Republic	
25	Denmark	Denmark (Observer)
26	Ecuador	
27	Egypt	
28	El Salvador	
29	Estonia	Estonia
30	Ethiopia	
31	European Court of Audit	European Court of Audit
32	Fiji	
33	Finland	
34	France	France
35	Gabon	
36	Georgia	
37	Germany	
38	Greece	
39	Guyana	
40	Hungary	
41	Iceland	
42	India (Chair)	India (Chair)

#	Main Knowledge Sharing Committee	KSC Steering Committee
43	Indonesia	
44	INTOSAI Development Initiative (IDI) (Observer)	INTOSAI Development Initiative (IDI) (Observer)
45	INTOSAI General Secretariat/Austria (Observer)	INTOSAI General Secretariat/Austria (Observer)
46	International Journal of Government Auditing (USA) (Observer)	International Journal of Government Auditing (USA) (Observer)
47	Iran (Islamic Republic of)	
48	Israel	
49	Italy	
50	Jamaica	
51	Japan	
52	Jordan	
53	Kazakhstan	
54	Kenya	
55	Kiribati	
56	Korea (Republic of)	
57	Kuwait	
58	Latvia	
59	Lesotho	
60	Libyan Arab Jamahiriya	
61	Liechtenstein	
62	Lithuania	
63	Malaysia	
64	Malta	
65	Mexico	Mexico
66	Mongolia	
67	Morocco	Morocco (Observer)
68	Netherlands	
69	New Zealand	
70	Norway	
71	Oman	
72	Pakistan	
73	Panama	
74	Papua New Guinea	
75	Paraguay	
76	Peru	Peru
77	Philippines	
78	Poland	
79	Portugal	
80	Qatar	
81	Romania	
82	Russian Federation	Russian Federation (Liaison)
83	Saudi Arabia	
84	Slovakia	
85	Slovenia	

#	Main Knowledge Sharing Committee	KSC Steering Committee
86	South Africa	South Africa
87	Spain	
88	Sri Lanka	
89	St. Lucia	
90	Sweden	
91	Switzerland	
92	Thailand	
93	Tanzania	
94	The former Yugoslav Republic of Macedonia	
95	Tonga	
96	Trinidad and Tobago	
97	Tunisia	
98	Turkey	
99	Turks & Caicos	
100	Uganda	
101	Ukraine	
102	United Kingdom	United Kingdom
103	United States of America	United States of America
104	Uruguay	
105	Venezuela	
106	Yemen	
107	Zambia	
108	Zimbabwe	
109	Director of Strategic Planning (Observer)	Director of Strategic Planning (Observer)

Knowledge Sharing Committee Reporting System

Documents	Description	Sender/Addressee	Delivery time
Agenda	Agenda for Knowledge Sharing Committee meeting	To be forwarded by the Knowledge Sharing Committee Chair to: <ul style="list-style-type: none"> • Goal 3 Liaison • All members of Knowledge Sharing Main Committee • Chairman of Professional Standards Committee –Goal 1 • Chairman of Capacity Building Committee – Goal 2 • Director of Strategic Planning • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA 	One month before the meeting
	Agenda for Steering Committee of Knowledge Sharing Committee	To be forwarded by the Knowledge Sharing Committee Chair to: <ul style="list-style-type: none"> • Goal 3 Liaison • All Chair of Working Groups and Task Forces- Goal 3 • Chairman of Professional Standards Committee –Goal 1 • Chairman of Capacity Building Committee – Goal 2 • Director of Strategic Planning • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA 	One month before the meeting
Minutes	Minutes of the Knowledge Sharing Main Committee Meetings	To be forwarded by the Knowledge Sharing Committee Chair to: <ul style="list-style-type: none"> • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • Goal 3 Liaison • All members of Knowledge Sharing Main Committee • Chairman of Professional Standards Committee –Goal 1 • Chairman of Capacity Building Committee – Goal 2 • Director of Strategic Planning • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA 	One month after the meeting
	Minutes of the KSC Steering Committee Meetings	To be forwarded by the Knowledge Sharing Committee Chair to: <ul style="list-style-type: none"> • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • Goal 3 Liaison • All Chair of Working Groups and Task Forces- Goal 3 • Chairman of Professional Standards Committee –Goal 1 • Chairman of Capacity Building Committee – Goal 2 • Director of Strategic Planning • INTOSAI General Secretariat 	One month after the meeting

		<ul style="list-style-type: none"> • INTOSAI Development Initiative • IJGA 	
Reports	INCOSAI Reports	<p>A report on the activities of the Knowledge Sharing Committee to be presented by the Knowledge Sharing Committee Chair at the INCOSAI. Copies of the report will be forwarded to:</p> <ul style="list-style-type: none"> • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • Goal 3 Liaison • All members of Knowledge Sharing Main Committee • Chairman of Professional Standards Committee –Goal 1 • Chairman of Capacity Building Committee – Goal 2 • Director of Strategic Planning • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA 	Every 3 rd year
	Governing Board reports	<p>The Knowledge Sharing Committee Chair will report to the Governing Board on the activities of the Knowledge Sharing Committee. Copies of the reports will be distributed by the Knowledge Sharing Committee Chair to:</p> <ul style="list-style-type: none"> • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • Goal 3 Liaison • All members of Knowledge Sharing Main Committee • Chairman of Professional Standards Committee –Goal 1 • Chairman of Capacity Building Committee – Goal 2 • Director of Strategic Planning • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA 	Every year
	Progress reports from Working Groups and Task Forces	<p>These report will be forwarded to the Knowledge Sharing Committee Chair, who will send a copy to:</p> <ul style="list-style-type: none"> • Goal 3 Liaison • All members of Knowledge Sharing Main Committee 	Once a year
Triennial Programme	Triennial work plan of Knowledge Sharing Committee	<p>The Knowledge Sharing Committee Chair will distribute a copy to:</p> <ul style="list-style-type: none"> • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • Goal 3 Liaison • All members of Knowledge Sharing Main Committee • Chairman of Professional Standards Committee –Goal 1 • Chairman of Capacity Building Committee – Goal 2 • Director of Strategic Planning 	Triennially

		<ul style="list-style-type: none"> • INTOSAI General Secretariat • INTOSAI Development Initiative • IJGA 	
Other documents	Changes in Work plan and outputs	<p>The Knowledge Sharing Committee Chair will inform:</p> <ul style="list-style-type: none"> • Chairman of the INTOSAI Governing Board • Secretary General of INTOSAI • Goal 3 Liaison • All members of Knowledge Sharing Main Committee 	As soon as possible