

PRESS RELEASE

SUPREME AUDIT INSTITUTIONS HELPED GOVERNMENTS IN IMPROVING PANDEMIC MANAGEMENT STRATEGIES MAKING MID-TERM ADJUSTMENTS: CAG

New Delhi
28 October 2021

The CAG of India has outlined a 3I approach - Innovating, Institutionalizing and Integrating – adopting new technologies and digital innovations, institutionalizing standards and exploring synergies in audit to meet the challenge of building capacities in Supreme Audit Institutions. He also emphasized the role of compliance audit in building strong and stable institutions by improving public accountability and transparency. Shri Girish Chandra Murmu was addressing the 18th Virtual Annual Meeting of Compliance Audit Sub-committee of INTOSAI here [today](#).

Shri. Murmu, in his capacity as Chair of CAS, highlighted the role of compliance audit in ensuring public accountability and transparency through deterrence and oversight of public sector entities. Compliance to rules and regulations, he said, is a necessary prerequisite for strong and stable institutions, efficient and effective implementation of policies and programmes and overall governance.

He pointed out that post Covid compliance audits by Supreme Audit Institutions have helped governments in improving pandemic management strategies, allowing them to make midterm adjustments. It was also an occasion for Supreme Audit Institutions to revisit their strategies and methodologies in conducting audits in changed circumstances, particularly the role played by digital transformation in all areas of audit.

Shri Murmu appreciated the resilience displayed by SAIs in handling the changed environment and supporting the Governments and the excellent efforts by the INTOSAI Development Initiative and other INTOSAI organs who came forward to provide guidance and resources to support the auditing community. He pointed out that the spirit of the INTOSAI has not been so strongly felt as it was in the last year.

Capacity building, he said, is still a major challenge for many SAIs. To address this he suggested that SAIs adopt a 3 I approach – *Innovating, Institutionalizing, and Integrating*. Adoption of new technologies and digital innovations to facilitate SAIs in conducting compliance audits is the first step. For instance, innovations in online learning could be pivotal in expanding technical expertise within SAIs as these could enable mass training of auditing

staff. Second, guidelines and frameworks drafted collectively by the committee should be institutionalized and adopted locally in respective countries. Finally, synergies and pathways for integrating compliance audits within the broader auditing processes undertaken by SAIs should be constantly explored.

He thanked the members for their continued cooperation and contribution to CAS activities. He reminded the participants of a quote by Jonas Salk, the inventor of the first safe polio vaccine, that the reward for work well done is the opportunity to do more.

The meeting discussed the work done by members of CAS during 2020-21. Supreme Audit Institutions of Hungary, Azerbaijan and India presented country papers on post Covid audit efforts. The meeting discussed activities to be included in the next work plan of 2022-23.

Compliance Audit Subcommittee (CAS) is one of the three Subcommittees under the Professional Standards Committee (PSC) of INTOSAI. It was established in 2004 in Budapest with the mandate of giving practical guidance on how compliance audit should be planned, executed and reported on as also to develop INTOSAI guidelines on compliance audit. CAS also concerns itself with elaborating on and clarifying the concept of compliance audit and providing an overview of the mandates of SAIs for performing compliance audits.

SAI India took over the Chairmanship of CAS from SAI Norway in [November 2016](#). CAS has 20 members, and two observers (AFROSAI-E and SAI Thailand). The Subcommittee meets annually and the meeting is hosted by one of the member SAIs.

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