

MEMORANDUM OF UNDERSTANDING

BETWEEN

**THE COMPTROLLER AND AUDITOR
GENERAL (CAG) OF INDIA**

AND

**THE INTOSAI DEVELOPMENT
INITIATIVE (IDI)**

Preamble

This Memorandum of Understanding (hereinafter referred to as "MoU") is entered into by and between the **Comptroller and Auditor General (CAG) of India** and the **INTOSAI Development Initiative (IDI)** (collectively referred to as "the Parties").

1. Purpose

This MoU establishes the framework for cooperation and partnership between the Comptroller and Auditor General (CAG) of India and the INTOSAI Development Initiative (IDI) for promoting and supporting professionalization, digitalization, sustainability and public trust in Supreme Audit Institutions across the world.

2. Areas of Cooperation

The Parties agree to cooperate in the following areas:

- 2.1. **Audit Tech & AI** – In its capacity as the Chair of the INTOSAI Working Group on IT Audit, CAG of India will partner with IDI to promote and support SAIs in audit of technology and AI. Some of the areas covered in this cooperation may include – growing SAI auditor competence to use and audit technology and AI, facilitating SAI leadership development in technology and AI, setting up systems for auditing technology and AI, building a stakeholder coalition for audit technology and AI and fostering a digital culture and mindset.
- 2.2. **Audit of Sustainable Development Goals** – As the Chair of INTOSAI's Knowledge Sharing Committee, CAG of India and IDI have worked together since 2016 for advocating for the role of SAIs in providing independent external oversight on preparedness and implementation of SDGs. SAI India and IDI will renew this cooperation within the framework of IDI's SAI SDG Auditor Initiative, which seeks to grow SAI auditors' competence in audits of SDGs, supports a cooperative audit of SDGs and facilitates SAIs in demonstrating value and impact of their SDG audits.
- 2.3. **Audit and Assurance of Sustainability Reporting in the Public Sector**– CAG of India and IDI will cooperate to support SAIs in exploring and strengthening mandates for auditing and providing assurance on sustainability reporting in their respective country context and to enhance SAI auditor competencies to conduct such audit and assurance engagements.

2.4. **Sustainable Compliance Audit Practices** – In its capacity of the Chair of INTOSAI’s Compliance Audit Subcommittee, CAG of India will cooperate with IDI in the area of raising the profile of compliance audits within the INTOSAI community, conducting diagnostics to assess SAI needs in compliance audits, facilitating use of data analytics and AI to carry out compliance audits remotely or in hybrid mode and for audit of entire gamut of transactions rather than a sample, promoting professional qualification of compliance auditors, supporting professional pathways for learning and growth of compliance auditors, supporting SAIs in developing compliance audit methodology aligned to ISSAIs, helping SAIs in setting up fit for purpose systems for strategic audit planning, quality management and follow up of compliance audits.

2.5. Any other areas within the scope of this MoU that may be jointly decided upon by the Parties.

3. The Modalities

The Parties will work together in awareness raising, advocacy, stakeholder engagement, professional competency development and organizational systems development in the cooperation areas identified

- 3.1. IDI will recognize CAG of India as a ‘**HUB**’ for Audit of Technology & AI, Sustainability and Compliance Audit Practices.
- 3.2. CAG of India will set up a team of two/more persons as a part of its International Relations Division to manage the activities of the **HUB** and act as a liaison between IDI and functional departments in CAG of India.
- 3.3. IDI will invite experts from CAG of India to contribute to relevant projects, workshops, and initiatives where their expertise aligns with the objectives of initiatives. Such arrangements will be recognized as in-kind contribution from CAG of India.
- 3.4. IDI and CAG of India will cooperate to leverage on current partnerships that either one of them may have with academia, professional bodies or other providers.
- 3.5. CAG of India will host activities at designated facilities of SAI India as agreed with IDI on an annual basis. Such activities could include high-level dialogues, summits, meetings, seminars, and workshops.
- 3.6. CAG of India will also cooperate with IDI in providing capacity development support to other SAIs and in leadership development initiatives.

4. Implementation and Review

- 4.1. The Parties shall establish a mechanism for periodic consultation to assess the progress of the cooperation under this MoU.
- 4.2. This MoU may be supplemented by separate detailed implementing arrangements that will be jointly determined by the Parties.
- 4.3. The communication between the Parties in the implementation of this MoU will be in English.

5. Duration and Termination

- 5.1. This MoU shall come into effect on the date of signing and remain in force for a period of three years, unless extended by mutual agreement.
- 5.2. Either Party may terminate this MoU by providing a written notice of at least 6 months in advance.

6. Financial Arrangement

During the implementation of this MoU;

- 6.1. The **IDI** shall be responsible for covering the expenses related to the organization of the events, including but not limited to the venue costs, logistics, materials, travel, accommodation, meals, and any other expenses incurred on behalf of or for the benefits of all event attendees. When such events are organized at SAI India's training facilities, the costs will be agreed between IDI and SAI India.
- 6.2. The **CAG** of India shall be responsible for bearing the salary and other personnel costs of the CAG of India team working in the HUB and the CAG of India experts working on joint projects.
- 6.3. Any incidental, ancillary, or unforeseen expenses not expressly covered under Clauses 6.1 or 6.2 shall be borne by the Party that incurs such expenses, unless otherwise mutually agreed to in writing by the IDI and the CAG of India in advance.

7. Confidentiality

Both parties agree to maintain the confidentiality of any proprietary or sensitive information exchanged during the term of this MoU.

8. Settlement of Disputes

Any differences or disputes arising from the interpretation and/or implementation of any of the provision of this MoU will be settled amicably through direct consultation and/or negotiation between Parties.

9. Amendment

- 9.1. Either party may request, in writing, an amendment of all or any part of this MoU.
- 9.2. Any amendment jointly decided by the Parties will form an integral part of this MoU and will come into effect on such date as maybe jointly determined by the Parties.
- 9.3. Any amendment will be without prejudice of the rights and obligations arising from or based on this MoU prior or up to the date of such amendment.

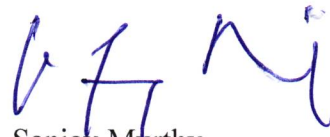
10. General Provisions

This MoU is a statement of intent and does not create legally binding obligations.

IN WITNESS WHERE OF, the undersigned, being duly authorized representatives of their respective organizations, have signed this MoU in Oslo, Norway on this 13th February of, 2026 in two original copies in English language, all texts being equally authentic. In case of any divergence on the interpretation of this MoU, the English text shall prevail.



Mr. Karl Eirik Schjøtt-Pedersen
Chair IDI Board



K. Sanjay Murthy
Comptroller and Auditor General of India