ISSUE NO 1

Gyan Ganga

MARCH 2023

Regional Training Institute, Prayagraj

Indian Audit and Accounts Department

e-Newsletter *-In Search of Excellence*

(For Departmental Circulation only)

From the Director General, RTI Desk

I have great pleasure in bringing out the e-Newsletter of this Institute for the year 2022-23 which report the milestones and important developments of this Institute and achievement's made during the year 2022-23.

Regional Training Institute, Prayagraj- is a Knowledge Centre of "Government Accounting including GASAB" and "Budget-GFS" and IPSAS. The Structured Training Module on "Government Accounting including GASAB" prepared by the RTI, Prayagraj, has been approved by Headquarters and disseminated. Two (02) All India Webinars on "Government Accounting including GASAB and Accrual Accounting" was conducted during 2022-23 and two (02) all India Webinars on GASAB & Natural Resource Accounting were also conducted during 2022-23 in the capacity of Knowledge Centre for Group A and B officers. These Seminars/programmes have also been planned in COTP 2023-24.

The e-newsletter, also brings out an important topic on "Data Governance & Data Security" to provide first-hand/preliminary information about this topic as RAC has proposed to conduct new course on "Data Governance & Data Security" in the COTP 2023-24 and another informatics and emerging topics on "Use of AI in Audit & "Blue Economy".

Lastly, I would like to convey my sincere thanks to all officers who have participated in the RAC meeting and shared their valuable inputs and continual support/cooperation for improvement/betterment of RTI.

In our endeavour to continuously evolve, we look forward to your inputs, remarks and suggestions on the newsletter.

I welcome your valuable suggestions on the contents and presentation of this e-Newsletter.

Ram Hit- DG RTI

MOMENTS TO CHERISH.

Achievements of RTI, Prayagraj

- **Successfully Procured/Installed/Implemented Smart Class room:** RTI Prayagaraj is the first Training Institute of IA&AD who successfully procured and implemented Smart Class room facilities for imparting training in offline/online mode.
- Successfully published and circulated **"Compendium of Case Studies" which was inaugurated by Hon'ble Chief Justice on occasion of Audit Diwas-2022.**
- Successfully organized Induction Training for Newly Promoted Supervisors and AAOs **(Additional)**
- Successfully Conducted Preparatory Training for DRAAO's Batch -2019 **(on the direction of HQrs).**
- Successfully Conducted Two Courses on Hindi Training for SHT (on the direction of HQrs).
- Successfully Conducted a Training Programme for all user offices for implementing TNA Module on SAI Portal **(Additional on direction of RAC)**
- Successfully published and circulated Institute **First Hindi Patrika "Gyan Ganga"** during Hindi Diwas 2022-23.
- Celebrated **Hindi PAKHWADA** between 14.09.2022 to 28.09.2022
- Successfully made collaboration and signed **MOU with G.B.Pant Institute Prayagraj** for exchange of knowledge, Information and cooperation in the training.
- Successfully organized All India webinar on "GASAB & NRA" & All India Seminar on "Government Accounting including GASAB" in capacity of Knowledge Centre.
- All Workshops/ Seminars & Courses scheduled in the COTP 2022-23 were organized successfully.
- Successfully organized RAC meetings and implemented their valuable compliances
- The Institute celebrated the Independence Day & Republic Day. The staff and officers participated in flag hosting with due care of Covid-19 guidelines
- Successfully updated and hosted website of the Institute with collaboration/direction of Headquarters.

Faculty's Column

(i) "Data Governance" by Nitin Singh / Faculty EDP
(ii) "Use of AI in Audit" by Dhawal Kishor /CF General
(ii) " Blue Economy" by Abhishek Jaiswal/AAO KC

Institute Latest?

- **All India Workshop on "GASAB & NRA".**
- **All India Seminar on Government Accounting including GASAB and Accrual Accounting.**
- **Course on Data Governance & Data Security(New)**
- **Workshop on IT Audit & IDEA**

'It's a beginning of new era'

About RTI, Allahabad

Profile: -

➢ Introduction

Training, as a basic tool to develop the Human Resources, is the most vital element of our functioning. To cater to the training needs of Group 'B' and Group 'C' staff, ten Regional Training Institutes were opened at different places in the Indian Audit and Accounts Department including Regional Training Institute, Prayagraj which was established on 11th August 1986.

The Institute is located at 20, Sarojini Naidu Marg, Prayagraj. The Institute is providing value added and special training courses. It also plays a major role in imparting EDP training to the officers/officials of the user offices. The Institute also imparts basic training during probation to Directly Recruited Assistant Audit Officers. The Institute is also preparing structured course materials of various value added courses.

➢ **REGIONAL ADVISORY COMMITTEE FOR RTI, Prayagraj**

1. Principal Accountant General (Audit-I), Uttar Pradesh, Prayagraj
2. Principal Accountant General (A&E)-I, Uttar Pradesh, Prayagraj.
3. Accountant General (Audit-II), Uttar Pradesh, Lucknow.
4. Accountant General (A&E), Uttarakhand, Dehradun.
5. Accountant General (A&E)-II, Uttar Pradesh, Prayagraj.
6. Principal Accountant General (Audit), Uttarakhand, Dehradun..
7. Director General of Audit (Central), Lucknow.
8. Principal Director of Audit (NCR), Prayagraj.
9. Director General of Audit, (NER), Gorakhpur.
10. Director of Audit, Defence Services, Central Command, Prayagraj.
11. Deputy Director, Office of Principal Director Commercial Audit & Member Audit Board-II Mumbai at Dehradun.
12. Director of Audit, Defence Services, Central Command, Meerut
13. Director of Audit, Air Force, Dehradun.
14. Director of Audit, Ordnance Factories, Kanpur
15. Deputy Director, Finance & Communication Audit Office, Lucknow.
16. Director General of Audit, Northern Railway, New Delhi at Lucknow and Moradabad.
17. Deputy Director, office of Principal Director of Audit, RPU and Metro Railway, Kolkata at Varanasi.
18. Representative from Headquarters office.
19. Director General, RTI, Prayagraj (Member Secretary).

➢ Jurisdiction Offices

1. Principal Accountant General (Audit-I), Uttar Pradesh, Prayagraj
2. Principal Accountant General (Audit), Uttarakhand, Dehradun.
3. Accountant General (Audit-II), Uttar Pradesh, Lucknow.
4. Principal Accountant General (A&E)-I, Uttar Pradesh, Prayagraj.
5. Accountant General (A&E)-II, Uttar Pradesh, Prayagraj.
6. Accountant General (A&E), Uttarakhand, Dehradun.
7. Director General of Audit (NER) Gorakhpur
8. Principal Director of Audit (NCR), Prayagraj.
9. Branch offices of Principal Accountant General (Audit-II), Uttar Pradesh, Lucknow; at Prayagraj.
10. Director General of Audit (Central), Lucknow.
11. Branch Office of the Director General of Audit (Central), Lucknow, at Prayagraj.
12. Branch Office of Principal Director Commercial Audit & Member Audit Board-II (Mumbai) at Dehradun.
13. Deputy Director of Audit, Defence Services, Central Command, Prayagraj.
14. Director of Audit, Defence Services, Central Command, Meerut.
15. Director of Audit, Air Force, Dehradun.
16. Director of Audit, Ordnance Factories, Kanpur.
17. Deputy Director, Finance & Communication Audit Office, Lucknow.
18. Branch office of Principal Director of Audit, Northern Railway, New Delhi at Lucknow and Moradabad.
19. Branch office of Principal Director of Audit, RPU and Metro Railway, Kolkata at Varanasi.

37th year of RTI,Prayagraj

Regional Advisory Committee (RAC) meeting:

The Annual Regional Advisory Committee meeting of the RTI, Prayagraj was held on 24th February, 2023 at 11:00 AM under the Chairmanship of Shri B. K. Mohanty, Principal Accountant General (Audit)-I, U.P., Prayagraj to discuss various issues relating to the RTI. RAC reviewed the draft training calendar 2023-24, prepared based on Training Need Analysis (TNA), inputs received from the user offices and the decisions taken in the mid-term RAC which was held on 30th September, 2022. The training calendar for the year 2023-24, after deliberations in the RAC, was sent to headquarters and it received approval on 31st March 2023.

LIST OF RAC MEMBERS ATTENDED ANNUAL RAC MEETING HELD ON 24/02/2023

Sl. No.	Name Smt./Shri	Designation	C
1.	Sri B K Mohanty, PAG/DG RTI	Principal Accountant General	C
2.	Sri Nilotpal Goawami	Director General	C
3.	Sri Sanjay Kumar	Principal Director	C
4.	Sri Abhishek Singh	Accountant General	C
5.	Ms Bhavika Joshi	Director	C
6.	Ms Dhanlaxmi Chaurasia	Director	C
7.	Sri Yogesh Agarwal	Sr. Dy. Accountant General	C
8.	Sri Jay Prakash	Sr. Dy. Accountant General	C
9.	Sri Rajendra Prasad	Director	C
10.	Sri Ram Khiladi	Director	C D
11.	Sri Yashwant Kumar	Dy. Accountant General	C
12.	Sri Rajendra Nair	Dy. Accountant General	C
13.	Sri V.P.Singh	Dy. Director	C K
14.	Sri U.S.Kaira/Sanjeev kumar	Sr. Audit Officer	B L
15.	Sri Sunil Kumar Pandey	Sr. Audit Officer	C

Resource/RTI Profile

➢ Infrastructure: -

The Institute building is renovated during 2017-18 & 2018-19.

Existing infrastructure available is given below: -

The Institute has one lecture hall with all teaching aids for arranging General Courses. This hall can accommodate 24-30 officials.

The Institute has two EDP lecture halls capable of handling two EDP training programs at a time and each hall is equipped with 28 & 21 computers respectively. One HP Prolaint ML 350 e-gen8 server for providing EDP training in Oracle 11g is installed. All the hardware of the Institute is supported by UPS to arrange uninterrupted power supply to various equipment's. All the computers, server, and printers are connected by local area network including computers installed in the hostel rooms.

The Institute has one well-furnished air-conditioned conference hall to accommodate twenty-two persons. Seminars/Workshops and RAC meetings are being organised in this conference hall.

The air-conditioners and radiators have been installed in Training Halls and Conference Room for more environmental comfort to trainees. Each EDP training room is provided with projector with Interactive Board and General lecture hall is equipped with LCD projector.

Library

The Institute has a library with 4972 books on a variety of subjects including a sizeable number of books in Hindi. The library contains books on subjects of general interest, Computer, Management, Accountancy, Auditing, Training and other allied topics.

The library management software was developed in house and inventory of books are managed by using the software.

Hostel

The existing facilities are given below: -

The hostel can accommodate 30 officials in 15 residential rooms with A.C. Computers have been provided in the hostel rooms for the use of trainees. The hostel is equipped with necessary amenities including TV in each hostel room. Wi-fi connectivity has also been provided in the hostel rooms as well as other floors of the Institute.

RTI has designated one Sr. Auditor as the Caretaker of the Hostel with a multitude of functions for the comfort of resident trainees.

Personnel: Details of personnel in the Institute are as under:-				
S.No.	**Cadre**	**Sanction**	**MIP***	**Remarks**
1.	Sr. AO	05	03	02 working as Core Faculty / Gen, 01 as Sr. AO/ KC and 01 Consultant against vacant post of SAO / Admn.
2.	AAO	06	06	02 Faculty/EDP, 01 Faculty/KC, 02 AAO / OIOS and 01 as AAO Admin
3.	P.S.	01	----	Presently Vacant
4.	Sr.Acct / Acctt	04	04	03 in Admn. and 01 as Caretaker.
5.	Junior Hindi Translator	01	01	Posted in Admin.
6.	DEO	03	03	-
7.	MTS	06	02	04 Outsourced against vacancy
8.	Driver	02	---	02 outsourced

Budget: Head wise breakup of expenditure of the last three years is as under :-(Thousands in Rs.)

Sl. No	**Description**	**2020-21**	**2021-22**	**2022-23**
1.	Salaries	24989.30	26476.38	25646.970
2.	Office Expenses	1341.07	662.44	1356.603
3.	Other Expenses	5887.11	4884.89	12792.559
Total		**32217.48**	**32023.71**	**39796.132**

Achievements of RTI, Prayagraj:

Training Activities: RTI, Prayagraj is continuously providing value added and specialized quality courses to the user offices. The Institute followed the best training methods and provide best available infrastructure to trainees of the user offices.

1. During last Five years (2018-19 to 2022-23), training activities of RTI, Prayagraj is as follows:

Year	GENERAL COURSES/KC			
	No. Of Course	No. of Official trained	No. of workshop / Seminars	No of Trainees in workshop/ Seminars
2018-19 *	09	327	02	48
2019-20	28	696	05	126
2020-21	26	683	05	186
2021-22	34	648	08	269
2022-23	31	655	06	126
Total	128	3009	26	755
* Due to organization of DRAAOs induction & Preparatory training, 11 course scheduled in the COTP 2018-19 have been cancelled on direction of HQrs.				

EDP COURSES				
Year	No. of Course	No. of Official trained	No. of workshop/ Seminars	No of Trainees in Workshop/ Seminars
2018-19 *	17	329	00	00
2019-20	22	426	01	19
2020-21	23	522	01	27
2021-22	23	419	02	35
2022-23	23	375	01	16
Total	108	2071	5	97
* Due to organization of DRAAOs induction & Preparatory training, 09 course scheduled in the COTP 2018-19 have been cancelled on direction of HQrs.				

Additional Courses Organized during 2022-23

2. Preparatory Training for DRAAO's(Batch 2019) successfully organized additionally on the direction of HQrs during 2022-23 and total 23 trainees participated.

3. An another additional Induction Training course for New Promoted Supervisors/AAOs had been successfully conducted), total 38 officials participated on direction of HQrs,

3. Additional (02) Courses on Hindi Training for SHT on direction of HQrs had been successfully organised, total 39 trainees had participated.

4. Knowledge Centre:

(i) Headquarters has designated RTI, Prayagraj, Knowledge Centre of "Government Accounting including GASAB", Government Budget & GFS - 2001 & IPSAS.

(ii). On direction of GASAB wing Hqrs, Knowledge Centre wing of RTI had coordinated 15 monthly virtual meeting with the offices working on the preparation of Asset Accounts on Mineral & Non-Renewable Energy Resources between 2022-2023 and submitted reports to Hqrs.

(iii) During 2022-23, total 15 courses conducted on knowledge center related topics including 04 seminars/webinar and total 259 trainees had been participated.

5. Structured Training Materials:

Training materials of each course were prepared / modified by RTI, Prayagraj before conducting the course. The trainees are provided with training materials and other related materials during the training.

Following STM has been prepared by this Institute:

(i) Drawing and Disbursing and Receipt in VLC
(ii) Corporate Governance & Internal Control
(iii) Certification Audit
(iv) Public Exchequer Controls
(v) APAR Writing
(vi) Government Accounting
(vii) GASAB
(viii) Budget -GFS (2001)
(ix) STM on "IPSAS"

37th year of RTI,Prayagraj

1. Successfully Procured/Installed/Implemented Smart Class room:

Learning is a cognitive process that involves thinking, reasoning, and making sense of what is being taught. Using digital content in the form of videos and picture books, trainer can enable trainees to visualize what they are learning, which has the potential to create better conceptual clarity in the training.

Smart Class is a digitally equipped classroom with a range of teaching and learning tools. This incorporates audio and visual learning material through which the trainer can make the classroom teaching more interactive and engaging.

RTI Prayagaraj is the first Training Institute of IA&AD who successfully procured and implemented Smart Class room facilities for imparting training in offline/online mode.

Following Interactive Tools are available in the Smart Class module for delivering effective training:

(i) **Digital Podium:** These are all-in-one integrated systems that are well equipped with various digital tools like a mic, recorder, speakers, document visualizer, etc., to deliver smart lectures and presentations.

(ii) **Interactive Whiteboard:** Also known as smart boards, interactive whiteboards are designed to replace traditional whiteboards with markers. They have a built-in smart class app, a touch-sensitive display, and many other handy features.

(iii) **Interactive Display Panels (IDPs):** IDPs are LED panels with big interactive screens, which are used to represent pictures, videos, and 2D/3D animations to trainees. They make visual learning more interactive and effective.

(iv) **Speakers:** They ensure the trainer is audible to each trainees in the smart classroom, even on the last bench. Thus, no one misses anything important.

(v) **Wireless Microphone:** Microphones go hand in hand with speakers. They help trainer deliver their teaching to trainees while enhancing mobility in a large classroom.

2. Successfully published and circulated Compendium of Case Studies" which was inaugurated by Hon'ble Chief Justice on occasion of Audit Diwas-2022.

This compendium contains various case studies prepared by Institute on diverse subjects. Regional Training Institute, Prayagraj is designated as knowledge centre for Budget and (GFS-2001) and Government Accounting including GASAB. In pursuit of excellence in our assigned areas of Knowledge Centre activities, we have brought out series of interesting cases in these areas. Apart from these, Compendium also contains case studies on other subjects related to IT Audit and Goods and Services Tax.

3. Successfully made collaboration and signed MOU with G.B.Pant Institute Prayagraj for exchange of knowledge and Information for training:

This Memorandum of Understanding (MoU) is made between Govind Ballabh Pant Social Science Institute, a Constituent Institute of University of Allahabad university, with its office at Jhusi, Prayagraj-211019, Uttar Pradesh, India (hereafter referred to as GBPSSI) and Regional Training Institute, Indian Audit and Accounts Department, a training institute of the Indian Audit & Accounts Department, with its office at 20, Sarojini Naidu Marg, Prayagraj-211001, Uttar Pradesh, India for mutually beneficial relationship to be established in the areas of faculty exchange and academic cooperation in accounting, economics, statistics, management, information technology, communication skills, environmental studies, administrative and establishment matters.

Photo gallery of Important Events during 2022-23

ANNUAL RAC MEETING FEBRAUARY 2023

INDEPENDACE DAY 2022

REPUBLIC DAY 2023

Successfully published and circulated Institute **First Yearly Hindi Pratika "Gyan Ganga"** on occasion of Hindi Diwas 2022-23.

Celebrated Hindi PAKHWADA between 14.09.2022 to 28.09.2022

37th year of RTI,Prayagraj

Miscellaneous Events 2022-23

DG RTI Farewell

37th year of RTI,Prayagraj

4.Office Automation: Most of the activities of RTI, Prayagraj have been computerized and the comprehensive database of trainees, faculty and other related training activities are maintained. The following software's are designed and developed by RTI, Prayagraj are

SNO.	Software	Purpose of Software
1.	Training Management System	To maintain the database of training activities of RTI, Allahabad
2.	Library Management System	To maintain the database of Library
3.	Faculty Management System	To maintain the database of Faculty and their performance

5. Case Study prepared by this Institute.

Following case studies have been prepared by this Institute:

1. Case Study on " IT Audit of NREGASOFT"
2. Case Study on " Irregular Availing of Exemption from Service Tax"
3. Case Study on " Analysis of Financial Health of the State"
4. Case Study on " Financial Management and Budgetary Control"
5. Case Study on 'Cases of Grants and Appropriation under savings'
6. Case Study on 'Grant No. 21-Food and Civil Supplies Department'
7. Case Study on 'Outstanding Abstract Contingent Bills'
8. Case Study on Preparation of Summarised Grant
9. Case Study-Rush of expenditure in Last Quarter of Financial Year
10. Case Study on 'Non-Submission of Utilisation Certificates'
11. Case Study on 'Non-Compliance of Financial Rule'
12. Case Study on 'Improper Financial Management'
13. Case Study on 'Misutilisation of fund'
14. Case Study on 'unfruitful Expenditure'
15. Case Study on 'Non-Compliance of Government rule led to loss to the Government'
16. Case Study on "IT Controls".
17. Case Study on "Non-Compliance of Financial Rule led to unfruitful Expenditure

18. Case Study on "Time of supply" where there is a change in the rate of tax" (Approved by HQrs and disseminated)

19. Case Study on "Misclassification of Expenditure" (Approved by HQrs and disseminated)

II. Research Paper prepared by this Institute

- Research paper on Relation between quality of Risk assessment for audit planning and money value of resultant audit products.
- Research paper on "Off-Budget Borrowing" is in process as allotted by the HQrs.

6. Courses Organized during 2022-23 (General/KC):

During 2022-23, Institute has conducted total 31 General/KC courses wherein total 781 trainees were participated.

Important Courses Organized during 2022-23(General):

1. Audit Reporting including drafting of Audit Para.
2. Financial Attest Audit (HQ Course)
3. Course on GST
4. Audit of Procurement and Contract Management
5. Course on GPF Module.
6. Statistics and Sampling in Audit.
7. Certification of Annual Account of Autonomous Bodies & Preparation of SAR.
8. Performance Audit Guidelines
9. Compliance Audit Guidelines & Risk Analysis
10. Course on Treasury Inspection
11. Course on Soft Skills
12. Course on PPP.
13. Guidelines on PD Accounts, Reserve Funds, NPS etc.
14. Course on Settlement of Suspense & Remittance Balance
15. SpecialCourses on Establishment & Administration
16. Course on IND AS.
17. Course on e-Procurement(GEM) & CPPP
18. Course on Audit Evidence.
19. Mid carrier Training Programme (MCTP Level-II & III).
20. Course on Works & Forest Accounts.
21. Course on Finance and Appropriation Accounts with respect of Financial Attest. Audit.
22. Course on IGAS & IGFRS.

Apart from above following additional courses were also organized during 2022-23.:

(i) Preparatory Training for DRAAO's (Batch 2019) successfully organized additionally on the direction of HQrs during 2022-23 and total 23 trainees participated.

(ii) An another additional Induction Training course for New Promoted Supervisors/AAOs had been successfully conducted), total 38 officials participated on direction of HQrs,

(iii) Additional (02) Courses on Hindi Training for SHT on direction of HQrs had been successfully organised, total 39 trainees had participated.

Mid-Career Training Programmes:

HQrs has introduced five level Mid- Career Training Programme (MCTP) for the SAOs & AAOs to develop a professional, impartial and efficient officer who is responsive to the needs of the department. Emphasis is on the development of ethics and values, soft skill enhancement and commitment to work as per individual job profile.

Accordingly, 08 MCTP Level-2 & III courses were organized from 01-04-2022 to 31-03-2023 for 224 trainees in onsite mode.

(ii)Courses Organized during 2022-22(EDP):

During 2022-22, Institute had organized 25 EDP courses wherein total 394 trainees had participated in the different courses. A workshop on "IT Audit & IDEA" also been conducted successfully.

Important Courses Organized during 2022-23(EDP):

1. Course on PFMS & iBEMS
2. Audit in IT Environment (HQrs Course)
3. Advance Course on MS Excel
4. Advance Course on M S Access
5. DATA Analytics (HQrs Course)
6. IT concepts, M S Office & Internet
7. IDEA & Tableau
8. Advanced MS Word & Power Point
9. Principles of Networking, Internet and Network Security
10. Course on IDEA
11. Course on Red Hat Linux, Oracle 11g with Developer11g(Introductory & Advance)
12. Operation and working in IFMS Environment on overview of Treasury System & Inspection of Treasuries. (Proposed by RAC)
13. Course on Audit of Procurement through GeM. (Proposed by RAC)

7. All India Seminar/Workshop Conducted during 2022-23:

- **All India Seminar on Government Accounting including GASAB and Accrual Accounting (02)**
- **All India Workshop on NRA & GASAB (02)**
- **Seminar on RTI Act.**
- **Workshop on Establishment & Administration.**
- **Workshop on "IT Audit & IDEA**

Faculty Columns

" Data Governance and Data Security", an era of Digital Data Protection.

, *By Nitin Singh, EDP Faculty RTI*

(Source www.meity.gov.in & cloud.google.com)

What is Data Governance?

Data governance is the practice of identifying important data across an organization, ensuring it is of high quality, and improving its value to the business.

Data governance is a principled approach to manage data during its lifecycle — from acquisition, to use, to disposal. Data governance program clearly outlines policies, procedures, responsibilities, and controls surrounding data activities. This program ensures that information is collected, maintained, used, and disseminated in a way that meets organization's data integrity and security needs. Also, it empowers employees to discover and use the data to its fullest potential. From when the data is ingested to when it can be used for valuable insights and information, management and governance of the data should be considered with the utmost importance for any organization. Data governance is the capability within an organization to help provide for and protect for high quality data throughout the lifecycle of that data. This includes data integrity, data security, availability, and consistency.

Data governance includes people, processes, and technology that help enable appropriate handling of the data across the organization. **Data governance program policies include:**

- Delineating accountability for those responsible for data and data assets
- Assigning responsibility to appropriate levels in the organization for managing and protecting the data
- Determining who can take what actions, with what data, under what circumstances, using what methods.
- Identifying safeguards to protect data

Data Government Policy

A data governance policy is a document that formally outlines how organizational data will be managed and controlled. A few common areas covered by data governance policies are:

- **Data quality** – ensuring data is correct, consistent and free of "noise" that might have impeded usage and analysis.
- **Data availability** – ensuring that data is available and easy to consume by the business functions that require it.
- **Data usability** – ensuring data is clearly structured, documented and labelled, enables easy search and retrieval, and is compatible with tools used by business users.
- **Data integrity** – ensuring data retains its essential qualities even as it is stored, converted, transferred and viewed across different platforms.
- **Data security** – ensuring data is classified according to its sensitivity, and defining processes for safeguarding information and preventing data loss and leakage.

Providing integrity controls to provide for the quality and accuracy of data Addressing all of these points requires a right combination of people skills, internal processes, and the appropriate technology.

Data Stewards

A data steward is an organizational role responsible for enacting the data governance policy. Data stewards are typically subject matter experts who are familiar with the data used by a specific business function or department. They ensure the fitness of data elements, both content and metadata, administer the data and ensure compliance with regulations.

Data Governance vs Data Management

Data governance is a strategy used while data management is the practices used to protect the value of data. When creating a data governance strategy, you incorporate and define data management practices. Data governance examples and policies direct how technologies and solutions are used, while management leverages these solutions to achieve tasks.

Data Governance Frameworks

A data governance framework is a structure that helps an organization assign responsibilities, make decisions, and take action on enterprise data. Data governance frameworks can be classified into three types:

- Command and control – the framework designates a few employees as data stewards, and requires them to take on data governance responsibilities.
- Traditional – the framework designates a larger number of employees as data stewards, on a voluntary basis, with a few serving as "critical data stewards" with additional responsibilities.
- Non-invasive – the framework recognizes people as data stewards based on their existing work and relation to the data; everyone who creates and modifies data becomes a data steward for that data.

Essential elements of a data governance framework include:

- Funding and management support – a data governance framework is not meaningful unless it is backed by management as an official company policy.
- User engagement – ensuring those who consume the data understand and will cooperate with data governance rules.
- Data governance council – a formal body responsible for defining the data governance framework and helping to enact it in the organization.

While many companies create data governance frameworks independently, there are several standards which can help formulate a data governance framework, including COBIT, ISO/IEC 38500, and ISO/TC 215.

Data Governance Strategy

A data governance strategy informs the content of an organization's data governance framework. It requires you to define, for each set of organizational data:

- Where: Where it is physically stored
- Who: Who has or should have access to it
- What: Definition of important entities such as "customer", "vendor", "transaction"
- How: What the current structure of the data is
- Quality: Current and desired quality of the source data and consumable data sets
- Goals: What we want to do with this data
- Requirements: What needs to happen for the data to meet the goals

What is a Data Governance Policy and Why is it Important?

Data governance policies are guidelines that you can use to ensure your data and assets are used properly and managed consistently. These guidelines typically include policies related to privacy, security, access, and quality. Guidelines also cover the roles and responsibilities of those implementing policies and compliance measures.

The purpose of these policies are to ensure that organizations are able to maintain and secure high-quality data. Governance policies form the base of your larger governance strategy and enable you to clearly define how governance is carried out.

Data Governance Roles

Data governance operations are performed by a range of organizational members, including IT staff, data management professionals, business executives, and end users. There is no strict standard for who should fill data governance roles but there are standard roles that organizations implement.

Chief Data Officer

Chief data officers are typically senior executives that oversee your governance program. This role is responsible for acting as a program advocate, working to secure staffing, funding, and approval for the project, and monitoring program progress.

Data Governance Manager and Team

Data governance managers may be covered by the chief data officer role or may be separate staff. This role is responsible for managing your data governance team and having a more direct role in the distribution and management of tasks. This person helps coordinate governance processes, leads training sessions and meetings, evaluates performance metrics, and manages internal communications.

Data Governance Manager and Team

Data governance managers may be covered by the chief data officer role or may be separate staff. This role is responsible for managing your data governance team and having a more direct role in the distribution and management of tasks. This person helps coordinate governance processes, leads training sessions and meetings, evaluates performance metrics, and manages internal communications.

Data Governance Committee

The data governance committee is an oversight committee that approves and directs the actions of the governance team and manager. This committee is typically composed of data owners and business executives. They take the recommendations of the data governance professionals and ensure that processes and strategies align with business goals.

This committee is also responsible for resolving disputes between business units related to data or governance.

Data Stewards

Data stewards are the individual team members responsible for overseeing data and implementing policies and processes. These roles are typically filled by IT or data professionals with expertise on data domains and assets. Data stewards may also play a role as engineers, quality analysts, data modellers, and data architects.

Data Governance Best Practices

A data governance initiative must start with broad management support and acceptance from stakeholders who own and manage the data (called data custodians).

It is advisable to start with a small pilot project, on a set of data which is especially problematic and in need of governance, to show stakeholders and management what is involved, and demonstrate the return on investment of data governance activity.

When rolling out data governance across the organization, use templates, models and existing tools when possible in order to save time and empower organizational roles to improve quality, accessibility and integrity for their own data. Evaluate and consider using data governance tools which can help standardize processes and automate manual activities.

Most importantly, build a community of data stewards willing to take responsibility for data quality. Preferably, these should be the individuals who already create and manage data sets, and understand the value of making data usable for the entire organization.

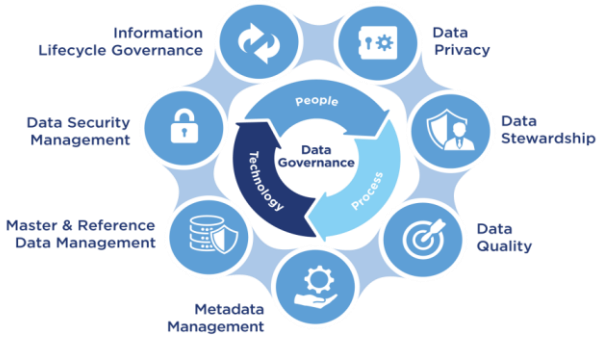
Data Governance by Ministry of Electronic and Information Technology (Govt of India)

Digital India has caused digitization of the Indian economy and transformed the lives of Indian citizens in particular and Governance in general. The lives of Crores of Indians and their experience of governance has been significantly enhanced by the use of Technology and the Internet. Simultaneously, Digital India has also unleased innovation and entrepreneurship in the Digital space.

Along with the rapid growth of technology, particularly ever-growing use of social media and mobile Apps, it is important to protect personal data and privacy of the individual. It has become imperative to have a robust data protection framework in India for sustaining confidence among all stakeholders, ease of doing business and further growth of IT sector in India. Ministry of Electronics and Information Technology(MeitY) has prepared the draft "The Digital Personal Data Protection Bill-2022" detailing the rights and duties of the citizen (Digital Nagrik) one hand and the obligations of the Data Fiduciary on the other hand. Ministry of Electronics and Information Technology(MeitY) has put the draft "The Digital Personal Data Protection Bill-2022" in public domain on 18th November, 2022 on Mygov website inviting comments by 17th December, 2022.

NATIONAL DATA GOVERNANCE FRAMEWORK POLICY

Digitization of government, governance and economy is progressing at a rapid pace. India's unique platformization strategy is showing the world how public service delivery and governance can be transformed at scale through public digital platforms. These public digital platforms are empowering citizens, enhancing government-citizen engagement, driving data-driven governance, and leading to inclusive development.



Through world's largest public digital platforms, India is becoming the world's pre-eminent country in deploying technology for transforming people's lives, improving governance and creating vibrant innovation Eco- systems.

During COVID-19 pandemic, Digital Governance played a big part in India's resilient response to the pandemic and its impact on lives, livelihoods, and the economy.

In the post-COVID-19 era, this digitization of government is accelerating faster. With this accelerated digitization, the volume and velocity of data generated is also increasing exponentially. This data can be used in turn to improve citizens' experience and engagement with the government and governance as a Digital Nagrik. However, the Digital Government data is currently managed, stored and accessed in differing and inconsistent ways across different government entities, thus attenuating the efficacy of data-driven governance, and preventing an innovative ecosystem of data science, analytics and Al from emerging to its full potential. The power of this data must be harnessed for more effective Digital Government, public good and innovation, thus requiring a National Data Governance Framework Policy (NDGFP).

Digital Government has at its core delivering better and more responsive Governance to citizens of India. This in turn depends on being able to adopt a data-driven approach towards governance, program evaluation and service delivery. Considering this, data-led governance is a cornerstone of government's Digital Government vision.

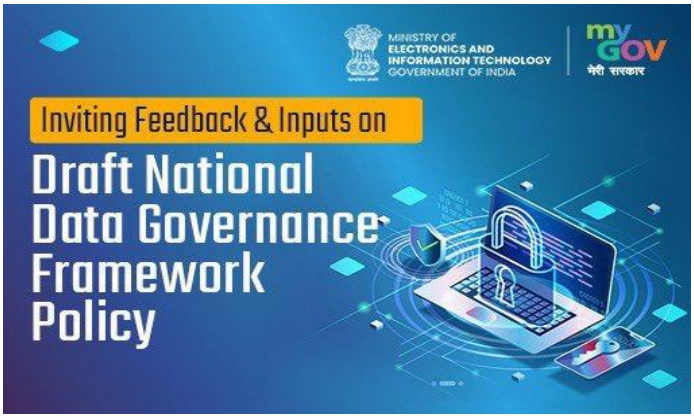
This Policy aims to realize the full potential of Digital Government with the aim of maximising data-led governance and catalysing data-based innovation that can transform government services and their delivery to citizens, especially in areas of social importance that include agriculture, healthcare, law and justice, education, amongst others.

This policy also launches non-personal data based India Datasets program and addresses the methods and rules to ensure that non-personal data and anonymized data from both Government and Private entities are safely accessible by Research and Innovation eco-system.

Objectives & Purpose of Policy

To transform and modernize Governments data collection and management processes and systems through standardised guidelines, rules and standards for the collection, processing, storage, access, and use of Government data – with the objective of improving governance through a whole-of government approach towards data-led governance.

To enable and catalyze vibrant Al and Data led research and Start-up ecosystem, by creating a large repository of India datasets. This will be achieved by establishing guidelines, rules and standards to build and access to anonymised non personal data to ensure the growth of Indian datasets. This will be the catalyst for Artificial Intelligence and analytics ecosystem, which in turn would be kinetic enablers of India's digital economy a large repository of India datasets. This will be achieved by establishing guidelines, rules and standards to build and access to anonymised non personal data to ensure the growth of Indian datasets. This will be the catalyst for Artificial Intelligence and analytics ecosystem, which in turn would be kinetic enablers of India's digital economy.



Objectives of the NDGFP are:

- ✓ To accelerate Digital Governance.
- ✓ To have standardized data management and security standards across whole of Government;
- ✓ To accelerate creation of common standard based public digital platforms while ensuring privacy, safety, and trust;
- ✓ To have standard APIs and other tech standards for Whole of Government data to have standard APIs and other tech standards for Whole of Government Data management and access.
- ✓ To promote transparency, accountability, and ownership in Non-personal data and Datasets access. For purposes of safety and trust, any non-personal data sharing by any entity can be only via platforms designated and authorised by IDMO.
- ✓ To build a platform that will allow Dataset requests to be received and processed.
- ✓ To build Digital Government goals and capacity, knowledge and competency in to build Digital Government goals and capacity, knowledge and competency in Government departments and entities.
- ✓ To set quality standards and promote expansion of India Datasets program and overall non-personal Datasets Ecosystem.
- ✓ To ensure greater citizen awareness, participation, and engagement .

Applicability

- ✓ This Policy shall be applicable to all Government departments and entities and rules and standards prescribed will cover all data collected and being managed by any Government entity,
- ✓ This policy shall be applicable to all non-personal datasets and data and platform, rules, standards governing its access and use by researchers and Start-ups.
- ✓ State Governments shall be encouraged to adopt the provisions of the Policy and rules, standards, and protocols as applicable.

Data Privacy & Security:

The NDGFP standards and rules will ensure Data security and informational privacy.

Institutional Framework:

- ❖ An "India Data Management Office (IDMO)" shall be set up under the Digital India Corporation ("DIC") under MeitY and shall be responsible for framing, managing and periodically reviewing and revising the Policy. The IDMO shall be responsible for developing rules, standards, and guidelines under this Policy that shall be published periodically.
- ❖ The IDMO shall formulate all data/datasets/metadata rules, standards, and guidelines in consultation with Ministries, State Governments, and industry. The IDMO shall conduct at-least 2 semi-annual consultations and report carding for this purpose with representation from State Governments and industry.
- ❖ IDMO will design and manage the India Datasets platform that will process requests and provide access to the non-personal and/or anonymized datasets to Indian researchers and Start-ups.
- ❖ The IDMO shall coordinate closely with line Ministries, State Governments, and other schematic programs to standardize data management by building up capacity and capabilities in each Ministry.

- ❖ The IDMO shall also encourage and foster the data and Al-based Research, start-up eco-systems by working with the Digital India Start-up Hub (the erstwhile MSH).
- ❖ Every Ministry/Department shall have Data Management Units ("DMUs") headed by a designated CDO who shall work closely with the IDMO for ensuring implementation of the Policy.
- ❖ The IDMO shall be staffed at DIC by a dedicated government data management and analytics unit.
- ❖ State Governments also would be encouraged to designate/appoint State-Officers and IDMO shall provide all assistance including training in this regard.

Role of India Data Management Office (IDMO)

✓ Data Storage & Retention: A comprehensive and evolving set of standards and rules would be developed and provided by IDMO, including on the cloud - to help Ministries/Departments define their data storage and retention framework.

✓ Government-to-Government Data Access: Standard mechanism for inter-government data access shall be developed by the IDMO. All Government Ministries/ Departments shall create detailed, searchable data inventories with clear metadata and data dictionaries for government-to-government data access.

✓ India Datasets Program: IDMO will enable and build the India Datasets program, which will consist of Non-personal and anonymized datasets from the Government entities that have collected data from Indian citizens or those in India. Private entities will be encouraged to share such data.

✓ Identification of Datasets: The IDMO shall prescribe rules and standards including Anonymization standards for all entities (Govt and private) that deal with data that will cause every Government Ministry I Department I organisation to identify and classify available datasets and build a vibrant, diverse and large base of datasets for research and innovation. Private companies can also create Datasets and contribute to India Datasets program.

✓ Data Anonymisation: IDMO will set and publish Data anonymization standards and rules to ensure informational privacy is maintained.

✓ Data Quality & Meta-Data Standards: IDMO shall finalise meta-data and data standards that cut across sectors. The IDMO shall oversee the publishing of and compliance to domain-specific meta-data and data quality standards by line Ministries/Departments. These standards will be finalized in consultation with ministries and CDOs

✓ Datasets access Platforms: The IDMO shall design, operate and manage the Datasets Access platform for whole of Government. All datasets in the India Datasets program can only be accessed through this and any other IDMO designated and authorized platforms.

✓ Datasets Access and availability: The IDMO shall notify protocols for sharing of non-personal datasets while ensuring privacy, security and trust. The IDMO will notify rules to provide data on priority/ exclusively to Indian/ India based requesting entities. The IDMO will also judge the genuineness and validity of data usage requests, for datasets other than those already made available on Open Data portal.

✓ Limits to Data Requests: The IDMO will retain the rights to decide whether requesting entities may be allowed access to full databases/ datasets or combinations thereof, for their use cases.

✓ Usage Rights: The IDMO may ensure that data usage rights along with permissioned purposes to be with the Data Principal.

✓ Disclosure Norms: IDMO will formulate disclosure norms for data collected/ stored/ shared and accessed over a certain threshold.

✓ Capacity & Skill Building: The IDMO shall support holistic and comprehensive capacity building initiatives for officials in all government,

agencies to build data and digital literacy, knowledge, and skills. The IDMO shall also assist in setting up DMUs in Ministries and Departments to create dedicated capacity for data management.

- ✓ Ethical and Fair Use of Data: The IDMO shall define the principles for ethical and fair use of data shared beyond the government ecosystem.
- ✓ Redressal Mechanism: The IDMO shall institute a mechanism for citizens to request datasets, register grievances and establish responsibility of DMUs under the IDMO to respond in a timely manner, to facilitate transparent and accountable data sharing ecosystem.
- ✓ Policy Monitoring & Enforcement: The IDMO will be responsible for the implementation and enforcement of the NDGFP and rules and standards issued from time to time.
- ✓ Awareness Building: The IDMO shall ensure adequate awareness building by sharing SOPs, FAQs, Operating Manuals and shall also ensure appropriate branding for quick adoption of the Policy.
- ✓ Implementation Manual: The detailed implementation guidelines including the data sharing toolkit, operational manuals, mechanisms for data anonymization and privacy shall be brought out by the IDMO.
- ✓ User Charges: The IDMO may decide to charge User charges/ Fees for its maintenance/services.

Conclusion

The NDGFP is the first building block step of the Digital Government Architecture that in turn will accelerate Digital Governance to maximize data-driven governance. The NDGFP shall provide greater scope for better, more informed decision making, enhanced program/scheme evaluation and more efficient service delivery. NDGFP will also serve to catalyse the Data and Al start-up and innovation Ecosystem by helping create and access to anonymize and non-personal data sets that will in turn spur research, innovation and growth of the Indian Data and Al based research and start-up Ecosystem.

Data Protection Framework constituted by Govt. of India

1. The personal data protection bill, 2018

WHEREAS the right to privacy is a fundamental right and it is necessary to protect personal data as an essential facet of informational privacy;

WHEREAS the growth of the digital economy has meant the use of data as a critical means of communication between persons;

WHEREAS it is necessary to create a collective culture that fosters a free and fair digital economy, respecting the informational privacy of individuals, and ensuring empowerment, progress and innovation;

AND WHEREAS it is expedient to make provision: to protect the autonomy of individuals in relation with their personal data, to specify where the flow and usage of personal data is appropriate, to create a relationship of trust between persons and entities processing their personal data, to specify the rights of individuals whose personal data are processed, to create a framework for implementing organisational and technical measures in processing personal data, to lay down norms for cross-border transfer of personal data, to ensure the accountability of entities processing personal data, to provide remedies for unauthorised and harmful processing, and to establish a Data Protection Authority for overseeing processing activities;

BE IT ENACTED by Parliament in the Sixty-Ninth Year of the Republic of India.

2. THE DIGITAL PERSONAL DATA PROTECTION BILL, 2022

The purpose of this Act is to provide for the processing of digital personal data in a manner
that recognizes both the right of individuals to protect their personal data and the need to process personal data for lawful purposes, and for matters connected therewith or incidental thereto.

Short Title and Commencement

(1) This Act may be called the Digital Personal Data Protection Act, 2022.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint. Different dates may be appointed for different provisions of this Act. Any reference in any provision of this Act to the commencement
of this Act shall be construed as a reference to the commencement of that provision.

Application of the Act

(1) The provisions of this Act shall apply to the processing of digital personal data within
the territory of India where:

(a) such personal data is collected from Data Principals online; and

(b) such personal data collected offline, is digitized.

(2) The provisions of this Act shall also apply to processing of digital personal data outside
the territory of India, if such processing is in connection with any profiling of, or activity of offering goods or services to Data Principals within the territory of India.

For the purpose of this sub-section, "profiling" means any form of processing of personal data that analyses or predicts aspects concerning the behaviour, attributes or interests of a Data Principal.

The provisions of this Act shall not apply to:

(a) non-automated processing of personal data;

(b) offline personal data;

(c) personal data processed by an individual for any personal or domestic purpose; and(d) personal data about an individual that is contained in a record that has been in existence for at least 100 years.

Grounds for processing digital personal data

A person may process the personal data of a Data Principal only in accordance with the provisions of this Act and Rules made thereunder, for a lawful purpose for which the Data Principal has given or is deemed to have given her consent in accordance with the provisions of this Act. For the purpose of this Act, "lawful purpose" means any purpose which is not
expressly forbidden by law.

Data Protection Board of India

(1) The Central Government shall, by notification, establish, for the purposes of this Act, a Board to be called the Data Protection Board of India. The allocation of work, receipt of complaints, formation of groups for hearing, pronouncement of decisions, and
other functions of the Board shall be digital by design.

(2) The strength and composition of the Board and the process of selection, terms and
conditions of appointment and service, removal of its Chairperson and other Members shall be such as may be prescribed.

(3) The chief executive entrusted with the management of the affairs of the Board shall
be such individual as the Central Government may appoint and terms and conditions
of her service shall be such as the Central Government may determine.

(4) The Board shall have such other officers and employees, with such terms and conditions of appointment and service, as may be prescribed.

(5) The Chairperson, Members, officers and employees of the Board shall be deemed, when acting or purporting to act in pursuance of provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code.

(6) No suit, prosecution or other legal proceedings shall lie against the Board or its Chairperson,

Use of Artificial Intelligence in Audit

by Dhawal Kishor Singh, Core Faculty General RTI

Artificial Intelligence (AI) is today's buzzword. It has been the talk of the decade and each year, there's been a growth in its adoption, evolution, and capabilities. AI is important for its potential to change how we live, work and play. It has been effectively used in business to automate tasks done by humans, including customer service work, lead generation, fraud detection and quality control. In a number of areas, AI can perform tasks much better than humans.

First, let us understand what is AI

AI is a branch of computer science that deals with creating machines or software programs that can perform tasks that typically require human-like intelligence, such as understanding natural language, recognizing images, making decisions, and learning from experience. It covers a number of interlinked technologies including data mining, machine learning, speech recognition, image recognition and sentiment analysis.

Categories of AI

AI can be divided into two categories:

1. Narrow or Weak AI: These are AI systems designed to perform specific tasks, such as playing chess, recognizing speech, or driving a car. These systems are typically created using machine learning algorithms, such as neural networks, decision trees, and support vector machines.
2. General or Strong AI: These are hypothetical AI systems that can perform any intellectual task that a human can. Such systems would be capable of learning and adapting to new situations, making decisions, and solving problems in a way that is indistinguishable from human cognition.

While some researchers believe that such systems are possible in theory, they are not yet a reality, and much research is still needed to achieve them.

Usage of AI

Presently, AI is being used in various fields and applications, some of which are:

1. Natural Language Processing: AI-powered systems are being used for tasks such as sentiment analysis, language translation, chatbots, and speech recognition.
2. Image and Video Recognition: AI is used for object detection, facial recognition, and scene recognition, which is used in applications such as security systems and self-driving cars.
3. Healthcare: AI is used for medical image analysis, drug discovery, and diagnosis of diseases such as cancer and Alzheimer's.
4. Finance: AI is used for fraud detection, credit risk analysis, and investment prediction.
5. Education: AI-powered tools are used for personalized learning, grading, and student engagement.
6. Transportation: Self-driving cars, autonomous drones, and smart traffic management systems all rely on AI.
7. Entertainment: AI is used in gaming, music, and video streaming platforms for recommendation systems and content creation.

These are just a few examples of the many areas where AI is being used today. As the technology continues to advance, we can expect to see even more innovative applications of AI in the future.

Use of AI in Audit

AI is being used in auditing to automate many of the repetitive and time-consuming tasks that auditors perform, allowing them to focus on more complex and value-added tasks.

Here are some examples of how AI is being used in audit:

1. Data Analysis: AI-powered tools are used to analyze large amounts of financial data, which can help identify anomalies and trends that auditors may not have noticed otherwise.
2. Fraud Detection: AI-powered tools can help auditors identify potential cases of fraud by analyzing data and detecting patterns that may indicate fraudulent activity.
3. Risk Assessment: AI can be used to analyze financial and non-financial data to identify potential risks in the audit process, such as significant fluctuations in account balances or unexpected changes in key performance indicators.
4. Natural Language Processing: AI can be used to analyze and interpret unstructured data, such as audit reports or financial statements, to identify key information and risks.
5. Audit Planning: AI can be used to help auditors plan the audit process by analyzing data and identifying potential areas of risk or focus.

Overall, AI has the potential to significantly improve the efficiency and effectiveness of audit processes, while also enhancing the quality of audit work. However, it is important to note that AI is not a substitute for human judgment, and auditors will continue to play a critical role in the audit process.

AI is being used in public auditing to help auditors analyze and evaluate government programs and financial statements. Here are some examples of how AI is being used in public audit:

✓ Fraud Detection: Due to its immense capability of Big data analysis and identification of irregular patterns AI can be used to identify potential cases of fraud in government programs and financial

✓ Risk Assessment: The AI software enables auditors to make judgments about which areas need the most scrutiny, based on a sophisticated, thorough analysis of the government programs and financial statements. This helps public auditor make the best use of their time in the audit

✓ Compliance Monitoring: AI can be used to monitor compliance with government regulations and policies, such as ensuring that government programs are being implemented correctly and that funds are being spent appropriately.

✓ Performance Analysis: AI can be used to evaluate the performance of government programs and services by analyzing data and identifying areas for improvement.

✓ Resource Optimization: AI can be used to optimize the allocation of resources in government programs, such as identifying areas where resources can be better utilized or identifying cost-saving opportunities.

Overall, AI has the potential to significantly improve the efficiency and effectiveness of public audit processes, while also enhancing the quality of audit work. However, it is important to note that AI is not a substitute for human judgment, and auditors will continue to play a critical role in the public audit process.

Which AIs are being used in Public Audit

There are several types of AI that can be used in public audit, depending on the specific use case and the available data. Here are some common types of AI used in public audit:

1. Natural Language Processing (NLP): NLP is a type of AI that focuses on the interactions between computers and humans using natural language. NLP can be used in public audit to analyze unstructured data such as audit reports, government policies, and regulatory documents to identify key information and risks.

2. Machine Learning (ML): ML is a type of AI that involves training computer algorithms to learn from data, without being explicitly programmed. In public audit, ML can be used to analyze large amounts of financial and non-financial data to identify patterns and anomalies that may indicate potential areas of risk.
3. Predictive Analytics: Predictive analytics is a type of AI that involves using statistical algorithms and machine learning techniques to analyze data and make predictions about future events. In public audit, predictive analytics can be used to identify potential areas of risk by analyzing data and identifying patterns that may indicate future risks.
4. Robotic Process Automation (RPA): RPA is a type of AI that involves automating repetitive tasks using software robots. In public audit, RPA can be used to automate tasks such as data entry, data validation, and report generation, freeing up auditors to focus on more complex tasks.
5. Cognitive Computing: Cognitive computing is a type of AI that focuses on simulating human thought processes. In public audit, cognitive computing can be used to analyze unstructured data such as audit reports, government policies, and regulatory documents to identify key information and risks.

Overall, the type of AI used in public audit depends on the specific use case and the available data. AI can help auditors identify potential areas of risk more quickly and accurately, allowing them to focus their attention on the areas of greatest concern

Risk of using AI in Audit

While AI has potential to invigorate Audit in many aspects, like other good things in life, it comes with it's own risk. Some of the key risks of using AI in audit are:

1. Data quality: The accuracy and effectiveness of AI models depend on the quality and quantity of data used to train them. If the data is incomplete, inaccurate, or biased, it can lead to inaccurate or biased results from the AI model.
2. Lack of transparency: Some AI models can be complex and difficult to interpret, making it hard to understand how they arrived at a particular decision or recommendation. This lack of transparency can make it challenging for auditors to evaluate the accuracy and fairness of the AI model.
3. Cybersecurity risks: As with any digital technology, AI systems can be vulnerable to cybersecurity risks, such as data breaches or hacking. If an AI model is compromised, it can lead to inaccurate or biased results, or even loss or theft of sensitive data.
4. Ethical considerations: The use of AI in audit raises important ethical considerations, such as privacy, fairness, and accountability. Auditors need to ensure that they are using AI in a way that is ethical and responsible, and that they are not inadvertently perpetuating biases or discrimination.
5. Reliance on technology: The use of AI can create a reliance on technology that may undermine the professional judgment of auditors. Auditors need to ensure that they maintain their independence and professional scepticism, and that they are not overly reliant on AI to make decisions.

Overall, the risks of using AI in audit need to be carefully managed and mitigated to ensure that the benefits of AI are realized while minimizing any potential negative impacts.

Conclusion

AI significantly helps perform oversight work using available resources to produce high-quality results. Through a wide range of analysis, AI will help public auditors to optimize their time, enabling them to use their human judgment to analyze a broader and deeper set of data and documents.

However, optimum utilisation of AI is only possible if audited entities are automated and provide online information access. Further, AI is both a risk and way to manage risk.

While AI systems can indicate risk, human auditors are needed to further investigate actual conditions, causes and effects. Auditors should approach the use of AI with caution, and ensure that they are using it in a way that is transparent, ethical, and consistent with professional standards.

It is imperative AI be employed as an assistive technology to augment the audit process and equally important that SAIs cultivate skilled manpower to harness AI technology.

Blue Economy

"Its importance from Indian perspective"

by Abhishek Jaiswal Faculty K.C.R.I.I

Introduction:

More than 3 billion people around the world rely on the oceans for their survival. On Earth, 35% of people reside not far from a coastline. Food security and the eradication of poverty can be made possible by the oceans, seas, and coastal regions.

All United Nations Member States established a sustainable development strategy in 2015 that is based on the 17 Sustainable Development Goals (SDG). The 17 goals, which are slated for completion by 2030, offer a worldwide road map for world peace and prosperity for both people and the environment. Goal 14 is titled "Life Below Water," and it calls for global cooperation in order to conserve and sustainably utilize the oceans, seas, and marine resources for sustainable development.

To achieve Goal 14, all people must take action to protect the environment, which necessitates the deployment of international forces through institutional and legal structures. Although there has been progress, the targets for 2030 are still many years away, emphasizing the urgency of taking action now.

The world's oceans and seas are a major source of food, energy, and minerals, and they are increasingly used for a variety of activities across many industries. Fisheries, aquaculture, and the trade in these resources are typical examples. Container ships, oil tankers, and ship ports contribute significantly to the marine industry's influence on the globalized market. In terms of employment, seaside tourism is also the most significant industry associated to ocean-related activities.

The phrase "Blue Economy" has gained popularity in recent years and has been used, among others, by the United Nations (UN), European Union (EU), Organization for Economic Co-operation and Development (OECD), and World Bank to describe the relationship between sustainability, economics and the ocean. In fact, according to the UN, SDG 14 – "Life Below Water" can only be achieved by implementing the Blue Economy.

What is Blue Economy?

The term "Blue Economy" refers to the sustainable use of ocean resources to expand our economy, enhance livelihoods, and provide employment. A synonym for "sustainable ocean-based economy" is "blue economy," a term used to refer to the economics of using and protecting the marine environment. However, there is disagreement about the precise meaning, and the sector in which it may be applied varies depending on the organisation that employs it. At a summit in 2012, the UN first discussed the "blue economy" and stressed the need of sustainable management, arguing that healthy marine ecosystems are more productive. This is supported by scientific evidence that the earth's resources are finite and that greenhouse gases are harming the world. In addition, marine life is being harmed on a daily basis by factors including pollution, unsustainable fishing, habitat degradation, etc.

According to the UN, the term "Blue Economy" refers to a variety of economic activities including oceans, seas, and coastal regions, regardless of whether these activities are environmentally and socially responsible. Sustainable fishing practices, ocean health, animal protection, and pollution reduction are crucial components of the blue economy. According to the UN, the Blue Economy should "promote economic growth, social inclusion, and the preservation or improvement of livelihoods while at the same time ensuring environmental sustainability of the oceans and coastal areas".

This emphasises the significance of cross-border and sectoral global collaboration. This suggests that in order to prevent policy conflicts, governments, organisations, and decision-makers must work together.

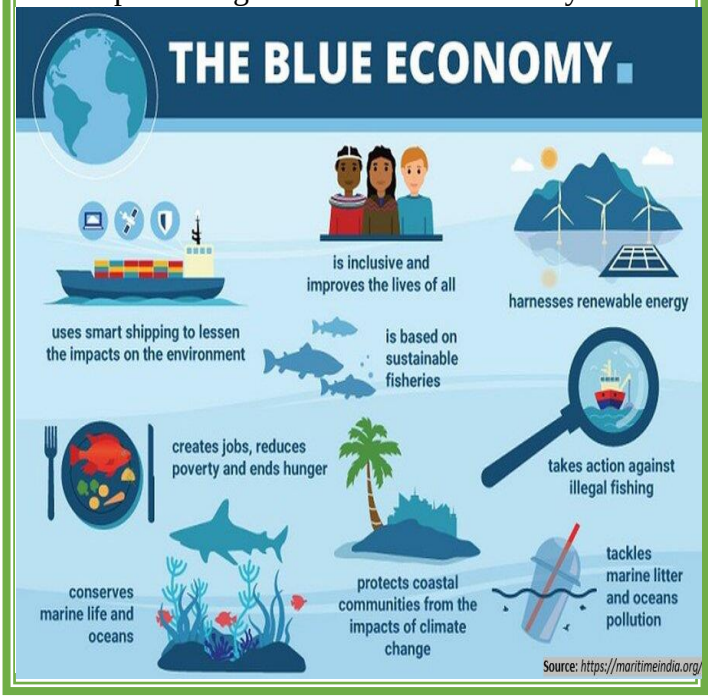
The past several years have seen an increase in the utilization of the seas, oceans, and coastal regions. The ocean, which has the potential for wealth and economic growth, employment, and innovation, is referred to by the OECD as the next great economic frontier. The economy also focuses on the growth of new, emerging sectors that were virtually non-existent 20 years ago, such as blue carbon credits, marine energy, and biotechnology; these sectorial activities not only create potential and opportunities for training and employment but also fight climate change. These sectors include existing businesses like fisheries, coastal tourism, and shipping.

Blue economy means creating a "Blue Economy business model" that will transform society from one of scarcity to abundance with what is locally available by finding novel solutions to challenges that contribute to environmental and related difficulties.

In order to generate results that are beneficial to both the environment and greater society, the Blue economy model emphasizes the potential benefits of combining various environmental problems with scientific solutions based on physical principles present in the natural world. Using Blue economy business model, we can change how we manage our industrial processes and address related environmental challenges by forgoing the use of scarce and energy-intensive materials in favour of easier and cleaner technology.

A United Nations representative recently defined the Blue Economy as an economy that "comprises a range of economic sectors and related policies that together determine whether the use of ocean resources is sustainable. An important challenge of the blue economy is to understand and better manage the many aspects of oceanic sustainability, ranging from sustainable fisheries to ecosystem health to preventing pollution. Secondly, the blue economy challenges us to realize that the sustainable management of ocean resources will require collaboration across borders and sectors through a variety of partnerships, and on a scale that has not been previously achieved. This is a tall order, particularly for Small Island Developing States (SIDS) and Least Developed Countries (LDCs) who face significant limitations." The UN notes that the Blue Economy will aid in achieving the UN Sustainable Development Goals, of which one goal, 14, is "Life Below Water"

According to the World Bank, the blue economy is the "sustainable use of ocean resources for economic growth, improved livelihoods, and jobs while preserving the health of ocean ecosystem."

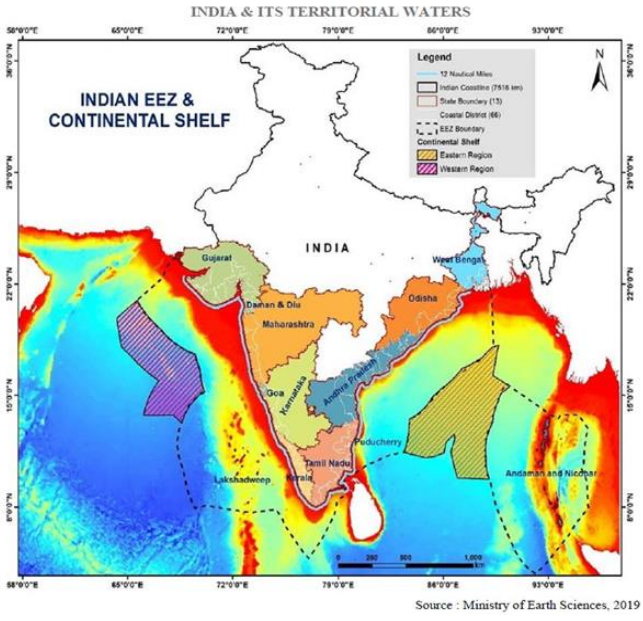


Necessity of a Blue Economy:

- A blue economy is necessary since the seas make up 99% of the planet's habitat.
- The oceans protect biodiversity, regulate the temperature of the earth, and absorb about 30% of global CO_2 emissions. Three to five percent of the global GDP is generated by the oceans.
- By using the waters sustainably, the blue economy has the potential to greatly boost economic growth by creating opportunities for income and job creation, among other things.
- It can encourage the creation of new energy, medication, valuable compound, protein-rich food, deep-sea mineral, and security sources as well as the diversification of the food supply.

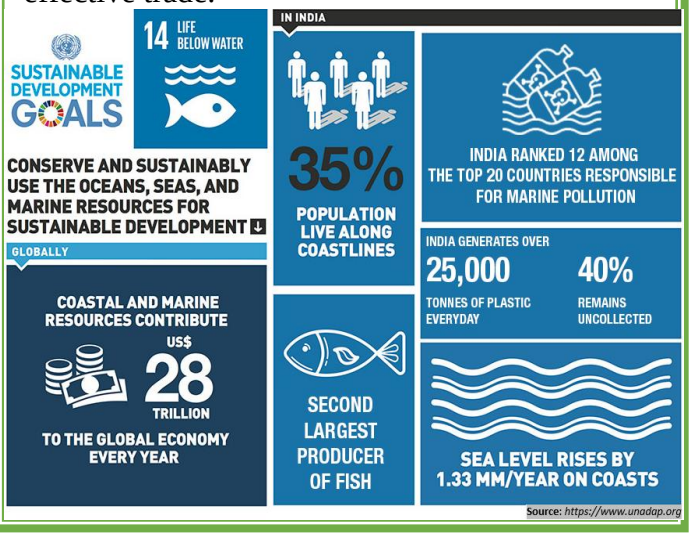
Influences on the Blue Economy:

- Threats from the ocean, including piracy and armed robbery, maritime terrorism, the illicit trade of crude oil, guns, drugs, and people trafficking, among other threats, have an effect on the blue economy.
- Typhoons, hurricanes, and tsunamis all cause devastation every year. Thousands of people were left stranded, and property was damaged.
- Climate change and oil spills are two examples of man-made problems that continue to threaten the stability of the marine domain.
- Due to changes in water temperature and acidity, climate change has an impact on marine species, ecosystems, and the communities that depend on them.
- Agricultural runoff, excessive nutrients from untreated sewage, and plastic litter in the ocean are a few instances of marine pollution.
- There have been many cases of illegal, covert, and unreported extraction of resources.



How important is the Blue Economy for India?

- India now has a previously unheard-of potential to achieve its socio-economic goals at the national level and improve ties with its neighbours thanks to the blue economy.
- Blue Economy can aid in improving the health and living conditions of coastal populations, focusing on the generation of livelihoods, ensuring energy security, and enhancing ecological resilience.
- The Indian Government's efforts to eradicate hunger & poverty & ensure sustainable use of marine resources by 2030 would be strengthened and supported by the blue economy.
- India's blue economy supports 95% of the nation's business through transit and contributes an estimated 4% to its Gross Domestic Product (GDP). It has a coastline that stretches over 7,500 km spanning nine coastal states, 12 major ports, and 200 minor ports. As much as 80% of the world's oil commerce passes across the Indian Ocean, making it a significant commercial route.
- Greater regional connection will reduce transportation costs and maritime resource waste, resulting in more sustainable and cost-effective trade.



What could the future hold?

To fulfil the broad objectives of growth, job creation, fairness, and environmental conservation, India should follow the Gandhian strategy of balancing economic advantages with sustainability. India needs to concentrate on maritime ICT i.e. Maritime Information, Communications, and Technology with Networking, shipping, and communication services, as well as developing a knowledge base for marine research and development. An efficient response system should be developed as part of the growing Indian Ocean Security Strategy to address humanitarian emergencies and natural disasters.

India should see its seas not just as bodies of water but also as a platform for ongoing social, cultural, and economic interaction on a larger scale. The blue economy holds a significant potential position in India's economic growth due to its diverse maritime interests. If sustainability and socioeconomic wellbeing are prioritised, it may very well be the next multiplier of GDP and wealth. India should adopt the Gandhian philosophy and strike a balance between sustainability and economic gains in order to accomplish the broad objectives of development, job creation, equity, and environmental conservation.

Way forward for India:

- Sustainable resource management can help India to ensure the long-term viability of marine resources and the industries that depend on them. Examples of such practices include setting catch limits, creating marine protected areas, and enforcing rules to stop overfishing and other forms of resource extraction.
- Enhancing blue economy practices and technology through research and development spending can boost productivity while minimizing environmental harm. The development of a knowledge centre for maritime research is something India must prioritize along with marine ICTs, shipping, transportation, and communication services.
- Supporting the expansion and advancement of the blue economy can be accomplished by cooperating on projects and initiatives with other nations, international organizations, and other stakeholders.
- Additionally, India should consider its oceans as a worldwide stage for ongoing social, cultural, and economic conversation rather than just as bodies of water.

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Thank You, Feedback and comments are always Welcome!

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