

भारतीय लेखापरीक्षा एवं लेखा विभाग
कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), पंजाब
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क्रमांक : प्रशा-I/अ/I/394297/2023

दिनांक:25-09-2023

विषय : अंतरराष्ट्रीय संबंध विभाग के 'ग्लोबल फुटप्रिंट्स' के पांचवे संस्करण के बारे में

"अंतरराष्ट्रीय संबंध विभाग के 'ग्लोबल फुटप्रिंट्स' के पांचवे संस्करण में, विश्व लेखा क्षेत्र में भारतीय महालेखा परीक्षण संगठन के शामिल होने की जानकारी दी है। इसमें INTOSAI, ASOSAI, और अन्य द्विपक्षीय और बहुपक्षीय मंचों में गतिविधियों और हाल के विकासों की जानकारी शामिल है। नवीनतम संस्करण में SAI भारत की विभिन्न अंतरराष्ट्रीय मंचों पर नेतृत्व भूमिका को बल दिया गया है।

The fifth edition of 'Global Footprints', a newsletter from the International Relations Division, highlights SAI India's involvement in the international audit sphere. It includes information on activities and recent developments in INTOSAI, ASOSAI, and other bilateral and multilateral forums. The latest edition emphasizes SAI India's leadership role on various international platforms.

संलग्न: यथोपरि

हस्ता/-

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशा-I)

दिनांक: 25-09-2023

प्रति जानकारी एवं आवश्यक कार्रवाही हेतु प्रेषित की जाती है :

1. सभी समूह अधिकारियों को उनके सचिवालय द्वारा एवं कल्याण अधिकारी |
2. प्रधान महालेखाकार महोदय के सचिव |
3. सभी शाखा अधिकारी/अनुभाग अधिकारियों को , अपने समूह/अनुभाग/कक्ष में तैनात कर्मचारियों के ध्यान में लाने हेतु |
4. व.ले.प.अ (आई.टी. ऑडिट) को कार्यालय वेबसाइट पर प्रदर्शित करने हेतु |

TAMANNA SEHGAL

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशा-I)

Signed by Tamanna Sehgal

Date: 25-09-2023 10:36:50

Reason: Approved

Global Footprints

*7th issue
(January to March 2023)*

**Quarterly
Newsletter of
the
International
Relations
Division**



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Message from the Deputy Comptroller and Auditor General

Dear All,

“The function of leadership is to produce more leaders, not more followers.”

This line by the famous American author Ralph Nader, beautifully sums up SAI India’s resolution as a prominent leader in the global audit and accountability fraternity.

In 2023, SAI India assumed major leadership roles on two very important international platforms viz. Shanghai Cooperation Organization (SCO) and the Supreme Audit Institutions 20 (SAI 20). As the leader of these organizations, we hosted the 6th SCO SAI Heads Meeting as well as the SAI20 Senior Officials’ Meeting.

The 6th SCO SAI Head’s Meeting explored the technological horizons of the theme, **“Integrating Emerging technologies in Audit”** covering **“Artificial Intelligence”** & **“Cyber Security”**. The meeting cemented the resolve of the SCO SAI member countries in use of pioneering technologies for efficient and effective audits. The member SAIs agreed to share knowledge and experience to take advantage of the opportunities created by rapid advancements in Information Technology and also underscored the need to nurture a strong ecosystem of technology and innovation within Supreme Audit Institutions.

CAG of India assumed the chair of SAI20 Engagement Group under India’s presidency of G20. In line with the guiding principle, Vasudhaiva Kutumbkam, or “One Earth, One Family, and One Future”, SAI India selected **Blue Economy** and **Responsible Artificial Intelligence** as the priority themes for SAI20. CAG of India hosted seminars on two priority areas where eminent personalities from both public and private shared their expertise. The purpose of these workshops was to get diverse perspectives on the priority themes so that SAI India could contribute to the SAI20 platform in meaningful manner. Subsequently, the SAI20 Senior Officials’ Meeting was held in March 2023. The meeting emphasized the strategic partnership amongst SAIs for responsible use of Blue Economy and Artificial Intelligence and fortified the importance of SAIs in recognizing challenges and devising solutions for implementing these technologies.

SAI India also embarked on a new journey of collaboration by signing Memorandums of Understanding with two more SAIs. This move echoed our determination to continually share best practices and build capacities with our partners in the field of public sector audit.

SAI India had the honor of being selected as the external auditor of the International Labour Organisation (ILO) for the period 2024-2027, out of the shortlisted SAIs (India, Canada and the United Kingdom). This is the first time that SAI India has been appointed for this prestigious assignment. As the external auditor of the ILO, SAI India aims to aid the organization in promoting social justice and recognizing human and labour rights internationally.

With this, I present to you the fifth edition of Global Footprints. As SAI India grows from strength to strength, we not only nurture, but also learn from our fellow collaborators on this perennial journey of making incremental changes that add up to significant results.

Parveen Mehta
Deputy Comptroller and Auditor General
(HR, IR & Coord.)

Multilateral Interactions

Shanghai Cooperation Organization (SCO)

Under the broad umbrella of India's SCO Chairmanship, the CAG of India assumed the Chairmanship of SCO SAIs. SCO is the world's largest regional organization in geographic scope and population. The member countries of SCO include China, Kazakhstan, Kyrgyzstan, Russia, Tajikistan, Uzbekistan, India and Pakistan.

We hosted the 6th SCO SAI Heads Meeting from 6-7 February 2023 in Lucknow, Uttar Pradesh on the theme "Integrating Emerging Technologies in Audit", with Artificial Intelligence & Cyber Security, as the two subthemes of the meeting.

The 6th SCO SAI Heads meeting witnessed participation from all member SAIs.

The members emphasized that audit of the advanced technologies, such as Artificial Intelligence, used by governments and public sector undertakings, was essential for promoting good governance, catalyzing social and economic development and to provide the required oversight. Further, they underlined the need for equipping Supreme Audit Institutions in use of pioneering technologies for efficient and effective audits.

They agreed that the rapid strides made in the adoption of Information Technology in the public sector has brought the concerns related to cybersecurity to the forefront. They also agreed that it was becoming imperative for SAIs to develop adequate capacity in this area.



Hon'ble Governor of Uttar Pradesh, Smt. Anandiben Patel delivering inaugural address at the 6th Meeting of Heads of SAIs of SCO held in Lucknow, India (6 - 7 February 2023)

Collaboration under G20 framework

The G20 (Group 20) is an intergovernmental forum comprising of most of the world's largest economies. It consists of 19 countries and the European Union (EU).

The G20 has become the premium forum for international economic cooperation and plays an important role in shaping and strengthening global economic

architecture and governance. It also focuses on pressing issues of international importance and seeks to resolve these global issues by aiming to create an inclusive and sustainable world.

Under the Indian Presidency of G20, SAI India assumed the Chairmanship of SAI20 Engagement Group.

Handover of Supreme Audit Institution 20 (SAI20) Engagement Group

SAI Indonesia, during the Indonesian Presidency of G-20 (Group 20) in 2022,

established Supreme Audit Institutions20 (SAI20) Engagement Group (EG) for

playing an important role by SAIs as Strategic partner for the Governments of G-20 member states by providing oversight, insight and foresight.

A virtual meeting was held with SAI Indonesia on 31 January 2023 for the formal handover of the chairmanship of

SAI 20 Engagement Group from SAI Indonesia to SAI India. SAI India selected Blue Economy and Responsible AI as the priority themes, for the Indian Presidency of SAI20, which engage with the pertinent issues of sustainability, equity, livelihood, ethics, transparency and accountability.

Seminar on "Responsible Artificial Intelligence"

A seminar on "Responsible Artificial Intelligence" was hosted by the CAG of India on 22 Feb 2023 at the CAG office, New Delhi. Eminent personalities from both public and private sectors were invited to speak and share their expertise on the subject of "Responsible Artificial

Intelligence". The Workshop highlighted the role of Artificial intelligence in this era of express technological advancement, digital transformation and AI rapidly becoming the centre of attention for public sector enterprises.



CAG of India addressing the officers at the SAI20 Engagement Group Seminar on "Responsible Artificial Intelligence"

Seminar on "Blue Economy"

A seminar on "Blue Economy" was hosted by the CAG of India on 27 Feb 2023 at the

CAG office, New Delhi. The Workshop highlighted blue economy system which

should be aimed at promoting the sustainable use of marine and freshwater resources while conserving their environments, encompassing policies

and operational dimensions aimed at producing food and energy, supporting livelihoods, and driving economic advancement and welfare.



SAI20 Engagement Group Seminar on “Blue Economy” held at office of the CAG

SAI20 Senior Officials Meeting (SOM)



Sh. Girish Chandra Murmu, CAG of India with all the participants of SAI20 Senior Official’s Meeting held at Guwahati, Assam



Mr. Girish Chandra Murmu, CAG of India at the SAI20 Senior Official Meeting held at Guwahati, Assam from 13-14 March, 2023

As the Chair of SAI20 Engagement Group, the Comptroller and Auditor General of India hosted the SAI20 Senior Officials Meeting from 13-15 March 2023 in Guwahati, Assam. Deliberations were held on the priority themes. The meeting will serve as an encouraging precursor to the SAI20 Summit and its relevance to promoting transparency, accountability and good governance across G20.

During the meeting, the CAG stressed that the SAI20 member SAIs needed to arrive at a consensus to design practical accountability frameworks for audit of these two priority areas.

He urged that we must lay out realistic limits while planning our SAI20 objectives and building our auditing models for ocean governance, and for protecting livelihoods, gender equity and citizen rights as also for facilitating responsible AI.

He also emphasized that the SAI20 community had to constantly research, innovate, upgrade skills and train audit personnel to meet future needs and requirements.

The CAG concluded that the integration of technology and capacity building was going to be crucial for SAIs to stay ahead of the curve.

Collaboration with other G20 Groups

G20 Anti-Corruption Action Group (ACWG) had prepared the 2022 High Level Principles on Enhancing the Role of Auditing in Tackling Corruption, which highlighted the importance of auditing to detect corruption and the role of auditors and SAIs in preventing corruption and related economic crimes.

The 1st G20 ACWG Meeting was held on 1-4 March 2023 at Gurugram. In the G20 ACWG meeting on the topic “Good Practices on enhancing the role of auditing in preventing and combating corruption”, CAG in his keynote address, emphasized that the SAIs would have to gear up to play their role as an important

stakeholder in G20’s commitment towards strengthening the implementation of Anti-Corruption Action Plan 2022-2024 and further strengthening the existing international anti-corruption architecture.

Building on these, the G20 ACWG, aimed to develop a Compendium on Good practices on enhancing the Role of Auditing in Fighting Corruption adopted by the SAIs in G20 countries. CAG of India is leading this project with OECD and UNODC as other international members, in coordination with Department of Personnel and Training, Govt. of India.

Bilateral News

MoU with SAI Kazakhstan and SAI Tajikistan

On the side-lines of the 6th SCO SAI Heads' meeting, CAG of India signed MoUs with the Supreme Audit Chamber of the Republic of Kazakhstan, and Accounts Chamber of the Republic of Tajikistan on 6 February 2023 in Lucknow.

The MoU with SAI Kazakhstan aimed at exchanging experience in the field of

audit methodologies and procedures of external public financial control.

The MoU with SAI Tajikistan paved the way to promote and develop a framework for co-operation and efficient interaction in public sector auditing.



CAG of India, Shri Girish Chandra Murmu and Chairwoman of the Supreme Audit Chamber of the Republic of Kazakhstan, Ms. Natalya Godunova signed a MoU between the SAIs of India and Kazakhstan (6 Feb 2023)



On the sidelines of SCO summit, CAG of India Shri Girish Chandra Murmu and Chairman, Accounts Chamber of the Republic of Tajikistan, Shri Chillazoda Karakhon signed a Memorandum of understanding to increase bilateral cooperation between the two SAIs. (6 Feb 2023)

Interaction with SAI South Africa

The delegation from SAI South Africa visited CAG office on 1 February 2023. They had a briefing on the working of CAG vis -a -vis Public Accounts Committee (PAC).



Annual ASOSAI Seminar

An ASOSAI Knowledge Sharing Seminar was hosted virtually by SAI Japan on the theme “**Challenges in IT Audit and How to deal with them**” on 7 February 2023, 14 February 2023 and 15 February 2023. Mr. Raghvendra Singh, Director

(International Relations) represented SAI India in the above ASOSAI Seminar. By attending the Seminar, the SAIs were able to attain knowledge on how to define materiality and carry out risk analysis in their IT audit assignment.

Second meeting of ASOSAI working Group on Environmental Auditing Cooperative Research on the role of SAI and Supporting Climate Finance Accountability

The meeting was held from 28-29 March 2023 at the National Centre for Audit Profession Development (NCA&D) Chonburi, Thailand. Mr. Pushkar Kumar, Accountant General represented SAI India and participated in the meeting.

Deliberations were held on various themes related to the subject including the ‘Sustainable Finance Index’ and the role of Supreme Audit Institutions in Promoting Climate Finance Accountability.

Design and Development Meeting on IDI- INTOSAI WGEA Cooperative Audit of Climate Change Adaptation Actions (CCAA)

At the XXIV INCOSAI, IDI had launched IDI- WGEA Global Cooperative Audit of Climate Change Adaptation Actions (CCAA), which aims to enhance SAIs contribution to improved accountability, effectiveness and inclusivity of the government's climate change adaptation action through high-quality and high-impact audits. Mr. K. S. Subramanian, ADAI, has participated in the global resource team for this initiative. He took part in a meeting held on 6-15 February 2023 in Oslo, Norway.

Recollections

I was one of the mentors of the global team to design and develop an e-learning course for the IDI- INTOSAI WGEA Global Cooperative Audit of Climate Change Adaptation Actions (CCAA). The meeting was held at Oslo, Norway between 6-15 February 2023.

I worked on 'Disaster Risk Reduction', one of the four themes of the Course. Under this theme, I developed course material, using a highly participatory methodology. Besides designing and developing the courseware, a Question Bank for auditing Disaster Risk Reduction was also prepared.

It was a highly satisfying experience as I gained knowledge on various facets of Climate Change Adaptation. I hope that courseware will strengthen the audit methodologies of the INTOSAI community.

Mr. K.S Subramanian
ADAI (IR, Coord & Legal)

Virtual Goal Chair Collaboration (GCC) meeting

GCC is an informal collaboration arrangement of the three Goal committees of INTOSAI, viz., Professional Standards Committee, Capacity Building Committee and Knowledge Sharing and Knowledge Services Committee. Under GCC, these committees arrive at a consensus on various important INTOSAI issues and present a joint statement to

INTOSAI Governing Board. Goal Chairs' representatives met online in January 2023 and March 2023 to discuss majorly on the appointment procedure of the members of the Forum for INTOSAI Professional Pronouncements (FIPP).

The meetings were attended by Ms. Eti Shukla, Principal Director (International Relations).

GSAI Kick-off Event (INTOSAI Donor Cooperation)

The Global SAI Accountability Initiative (GSAI), led by INTOSAI Donor Cooperation, aims to strengthen and maintain the capacity of SAIs and identifies SAIs in challenging environments and provides support to strengthen their capacities and performance.

GSAI support was officially launched with eight SAIs, namely, the SAIs of Dominica, Haiti, Honduras, Kyrgyzstan, Belize, Benin, Lebanon and Tajikistan for donor-funded projects supporting under the initiative with SAI India as the main technical partner for SAI Belize.

The GSAI Kick-off Event was held on 7-10 March 2023 in Oslo, Norway in hybrid mode. The meeting was attended by SAI India, virtually. The objective was to bring together the beneficiary SAIs and partners to establish the introduction and collaboration.

The workshop enabled the partners to have a joint understanding of how relevant and effective country support projects can be well initiated, considering the current situation and needs of the SAI, the ability of partners to provide technical and financial support, and lessons learnt of previous support.

19th WGEA Steering Committee Meeting

The 19th Steering Committee Meeting of INTOSAI Working group on Environmental Audit (WGEA) was held in Rabat, Morocco from 13-16 March 2023. SAI India was represented by Mr. K S Subramanian, Additional Deputy CAG,

Mr. S Alok, Director General and Mr. Deen Dayal Verma, Director.

The meeting witnessed deliberations on the ongoing activities of the Working group, pursuant to its current Workplan 2023-25 and other significant issues, as follows:

1. WGEA project on Environment Accounting

The project team members participated in the meeting to discuss the likely outcomes, methodology of the project and the key performance indicators relating to the project. SAI India being a member of the Environment Accounting

project participated in the workshop and gave inputs. SAI India also volunteered to play a lead role in conducting survey of SAIs on environment accounting and supporting the project with case studies.

2. WGEA Climate Scanner Project

The project leader, SAI Brazil, presented the overview, design phase, expected outputs and schedule of the Project. The Climate Scanner Global Initiative constitutes a rapid assessment of Supreme Audit Institutions on government action in the areas of governance, financing and public policies aimed at the climate, both at the national level of each country and at the international level. The initiative aims to conduct assessments at the national level,

consolidate data in a global panorama, produce useful information for planning future work by SAIs on climate, and communicate relevant information to actors interested in the topic. In addition, the project could contribute to the exchange of knowledge and experiences between SAIs and to the strengthening of INTOSAI as a relevant global actor.

SAI India is a Member of the Climate Scanner Executive Group.

3. Merging of environment GUIDs

Discussions were held to assess the need for merging of the four environment GUIDs, which were developed many years back and some of these like the GUIDs on sustainable development and role of audit had not factored in the SDGs. SAI India, a key member of the project, explained the necessity of merging of

environment GUIDs, the process and methodology involved in updating or merging of GUIDs and how it would be made useful by incorporating the specific environment aspects in the planning, conducting and reporting phases of audits on environment related subject matters.

IDI LOTA Pioneers Workshop

IDI launched the Leveraging on Technology Advancement (LOTA) Pioneers for transforming a pool of SAI auditors into change agents who bring technology to SAI's audit by scanning their internal and external audit environments to strategize for leveraging on technology in audits and auditing the use of technology by governments. This initiative is a cooperation with INTOSAI WGITA, WGISTA, WGBD and other partners. As a part of LOTA Pioneers, IDI will support 50 LOTA Pioneers from 25 SAIs in conducting LOTA Scans and

developing LOTA Strategies for the SAIs and in conducting a LOTA audit as per applicable standards. IDI is creating a global team of LOTA Mentors to design, develop and deliver professional education and mentor the development of LOTA strategy and the conduct of the LOTA audit.

Mr. Vikash Kumar, Director is representing SAI India in the first LOTA project for developing and delivering the LOTA scan tool. IDI LOTA Pioneers workshop was held from 20 to 28 March 2023 in Nairobi, Kenya.

14th Annual Meeting of Performance Audit Sub-committee (PAS)

14th Annual PAS Meeting was held in Dublin, Ireland on 28-29 March 2023. The

meeting was attended by Ms. Atreyee Das, ADAI and Mr. Abhishek Singh, Sr. DAG.

During the meeting SAI India representatives deliberated upon the following:

- INTOSAI Standards: Scheduled maintenance of ISSAI 3000 and related GUIDS
- PAS membership criteria

- PAS Terms of Reference (ToR)
- PAS eCommunication- PAS Website and Blog

Also, a presentation on “leveraging scientific and technological tools for conducting performance audits”, was made during the meeting by SAI India.

UN Agencies & International Audits

Entrustment of External audit of UN organizations

International Labour Organisation (ILO)

CAG of India has been appointed as the external auditor of the International Labour Organisation (ILO) for the period 2024-2027. ILO is a United Nations agency whose mandate is to advance social and economic justice by setting international labour standards. It has its headquarters in Geneva Switzerland.

ILO had formed a Selection Panel for appointment of External Auditor and invited bids from SAIs. Based on the technical experience and other criteria, ILO shortlisted three Supreme Audit Institutions (India, Canada and United

Kingdom) for technical presentations. In Geneva, a three-member team from SAI India headed by Ms. Parveen Mehta, DAI (HR, IR & Coord.) presented SAI India's strengths, approach and skill set and the vast experience of auditing International Organisations to the selection panel of ILO. On the merit of the vast audit experience, CAG of India was appointed as the External Auditor of ILO for the period 2024-2027. This is the first time, CAG of India has assumed the role of External Auditor for ILO.

CAG Audit Reports for UN Agencies

International Atomic Energy Agency (IAEA)

Audit Report of IAEA for the year ended 31 December 2022 was approved by the CAG. IAEA is the world's center for cooperation in the nuclear field, has headquarters in Vienna. It was set up as the world's "Atoms for Peace" organisation within UN family. The Agency works with its Member States and multiple partners worldwide to promote the safe, secure and peaceful use of nuclear technologies.

CAG of India is the External Auditor of the IAEA for a six-year term from 2022 to 2027, starting from the financial period ending December 2022. This was the first year of audit mandate of SAI India.

In addition to the audit of the financial statements of IAEA, we conducted the Performance Audit of the Provision and Development of Safeguards

Instrumentation, IT Audit of Management of IT Applications and Projects and Audit of the Nuclear Security Fund (NSF).

Specialized training programme for Senior Audit Professionals of SAI India at UCLA, USA

As auditors, it is essential for us to stay ahead of the curve and remain well-informed about financial management practices and emerging issues. To enhance our technical expertise in auditing UN organisations, a specialised

training program was organised for the 21 officers of SAI India at Anderson School of Business, University of California, Los Angeles (UCLA) from 13 to 17 February 2023.

INTOSAI Framework of Professional Pronouncements

INTOSAI-P

INTOSAI Principles

INTOSAI Founding Principles INTOSAI-P 1-9

INTOSAI Core Principles INTOSAI-P 10-99

ISSAI

INTOSAI Standards

Fundamental Principles of Public Sector Auditing ISSAI 100-129

SAI Organisational Requirements ISSAI 130-199

| Financial Audit | Performance Audit | Compliance Audit | Other Engagements |
|---------------------------------|---------------------------------|---------------------------------|-------------------|
| FA Principles ISSAI 200-299 | PA Principles ISSAI 300-399 | CA Principles ISSAI 400-499 | ISSAI 600-699 |
| FA Standards ISSAI 2000-2899 | PA Standards ISSAI 3000-3899 | CA Standards ISSAI 4000-4899 | ISSAI 6000-6499 |

Competency Standards (COMP)

COMP 700-799

COMP 7000-7499

GUID

INTOSAI Guidance

SAI Organisational Guidance GUID 1900-1999

| Supplementary Financial Audit Guidance | Supplementary Performance Audit Guidance | Supplementary Compliance Audit Guidance | Other Engagements |
|--|--|---|-------------------|
| GUID 2900-2999 | GUID 3900-3999 | GUID 4900-4999 | GUID 6500-6999 |

Subject Matter Specific Guidance GUID 5000-5999

Other Guidance GUID 9000-9999

Competency Guidance (COMP)

Supplementary Competency Guidance
COMP 7500-7999