

COMPTROLLER AND AUDITOR GENERAL OF INDIA

New Delhi  
23 November 2021

**The following is the text of the Speech of the CAG of India, Shri G C Murmu at the 75<sup>th</sup> INTOSAI Governing Board Meeting late last evening**

**“Mr. Aleksei Kudrin, Chairman of the Accounts Chamber of the Russian Federation and Chair of INTOSAI, Ms. Margit Kraker, President of the Austrian Court of Audit and Secretary-General of INTOSAI, Distinguished Colleagues and members of the INTOSAI Governing Board.**

**Good Morning, Good Afternoon, and Good Evening!**

I hope you, everyone in your families, and respective audit institutions are safe and healthy. It gives me immense pleasure and honour to present the report of the INTOSAI Knowledge Sharing and Knowledge Services Committee.

Since its inception, the KSC has remained committed to public accountability and improving governance. I will begin by presenting a brief outline of activities and discussing the progress made by the KSC since the last Governing Board meeting. Our twelve working groups have fulfilled INTOSAI’s goals by developing new products, partnering with other multilateral institutions to find common solutions to global challenges, disseminating knowledge through publications and webinars, and conducting action-oriented research. The detailed reporting dashboard of the KSC summarizes the activities undertaken by all working groups, reports the progress made to date and mentions key initiatives for the near future.

Dear colleagues,

The 13<sup>th</sup> annual meeting of the KSC Steering Committee was held virtually on 16<sup>th</sup> September 2021. The meeting provided the opportunity to jointly assess our progress and deliberate on future pathways.

Under the earlier Strategic Development Plan 2017-19 of IFPP, the KSC coordinated seven projects targeting nine documents focusing on a wide range of areas like IT audits, disaster management, and public debt. We are happy to announce that out of these five pronouncements, viz., Principles of Jurisdictional Activities of SAIs (INTOSAI-P 50), Guidance on Audit of the Development and use of Key National Indicators (GUID 5290), Guidance on Audit of Information Systems (GUID 5100), Guidance on Audit of Public Debt (GUID 5250) and the English version of Guidance on Audit of Disaster Management (GUID 5330), have already been endorsed. These new products will help SAIs in improving audit quality and enable them to audit new areas like privatization.

The GUID on Auditing Disaster Management aims at assisting the Governments in assessing and addressing the increasingly systemic and complex disaster related risk and strengthening the international collective effort to achieve the overall 2030 agenda of Sustainable Development. I am happy to place the final endorsement version of GUID 5330 on Auditing Disaster Management in French, German, Spanish and Arabic for approval. I want to convey my sincere gratitude to the European Court of Auditors for translating GUID 5330 in French, German, and Spanish and ARABOSAI Secretariat for translating it in Arabic.

Countries are using privatization as a tool to raise the efficiency of state owned enterprises, improve service delivery, reduce the fiscal burden and enhance the productivity of the economy as a whole. Against this backdrop, I am pleased to present the GUID 5320 on Performance Audit of Privatization to our community. I would like to appreciate the FIPP's immense support and guidance in the preparation of these pronouncements.

The remaining three pronouncements, GUID 5101 on IS Security Audit, GUID 5280 on Public Procurement Audit, and GUID 5340 Guidelines on audit of Public-Private Partnerships, are at various stages of development and are targeted for completion by 2022.

Work is under progress on a Guidance for implementing the principles of INTOSAI-P 50 (Principles of Jurisdictional Activities of SAIs) under the current Strategic Development Plan of IFPP. Forum for Jurisdictional SAIs is working on this project. The exposure draft for the project is under preparation.

Dear Colleagues,

At present, our working groups are working on 29 projects. I am confident that our activities will expand the horizon of audit activities, augment audit capacity, and facilitate SAIs in adopting new technology and methodologies.

Our working groups are deeply committed to our collective objective of knowledge sharing through various initiatives. The working groups are constantly exploring opportunities for collaboration with each other, with national bodies, and numerous regional and global organisations. Our working groups are increasingly leveraging the power of digital platforms and social media for knowledge sharing.

Dear colleagues, you will be pleased to note that since our last meeting, additional sections and features have been added to the INTOSAI Community Portal to improve its functionality. For instance, a 'Good Practices' section provides a compilation of good practices to be adopted by SAIs. The 'Community of Practice' section, which enables the exchange of information between the audit community, academia, and other groups, was recently enhanced. Moreover, we have launched the Community of Practice on Sustainable Development Goals, considering our commitment to helping the global community achieve the SDGs by 2030. We have commenced webinars for the Regional Groups to promote the effective use of functionalities available on the portal.

A collection of reference material and best practices for continuity of operations, remote working, auditing, and capacity-building efforts during the COVID 19 pandemic has been made available on the portal. Our secretariat recently prepared this by collating information from various organisations like PFAC, SCEI, IDI, and individual SAIs. I am confident that all of us will be able to draw on this rich source of collective experience and wisdom.

Dear Colleagues, in our previous meeting, we had announced an INTOSAI wide survey for tracking progress made towards achieving our goals and soliciting inputs from member SAIs. We are thankful to member SAIs for actively participating in

this informative exercise. The survey found substantial awareness about our work and revealed many challenges that we face in executing our programmes. The exercise strengthened our resolve for continuous evaluation and building a feedback loop.

Once again I would like to place on record our collective commitment towards fulfilling the knowledge sharing goal of INTOSAI. I would like to thank member SAIs who, despite the limitations posed by the pandemic, have continued undeterred with their efforts of creating and disseminating knowledge. We must remember that individually, we can only make minor differences, but working together can enable us to achieve transformational changes and extraordinary results.

Before I end my report, I am delighted to share that we, at SAI India, have started the practice of celebrating Audit Day on the 16<sup>th</sup> of November to mark the historic origin of our institution. On this day, every year, we shall rededicate ourselves to our mission of promoting good governance through our continuous quest for excellence in public audit.

Ladies and Gentlemen, with this, in my capacity as the Chair of the INTOSAI Knowledge Sharing and Knowledge Services Committee, I would like to place the motions of KSC before the 75<sup>th</sup> INTOSAI Governing Board meeting for adoption.

**I thank you all for your cooperation and commitment.”**

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BSC/SS/TT