

Global Footprints

1st issue

Quarterly
Newsletter of
the
International
Relations
Division



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Message from the Deputy Comptroller and Auditor General

Dear All,

Warm Greetings!!!

The ongoing global pandemic has seriously impacted human interaction by restricting our movement; but as Stephen Hawking has aptly put “Intelligence is the ability to adapt to change”. The change is here and we are adapting to it with remarkable resilience. We are finding different ways to communicate to keep the strong sense of community in us, alive and thriving.

Communication leads to community. We are strengthening ties by contributing meaningfully to the global audit and accountability fraternity by constant engagement for knowledge sharing and capacity building purposes. SAI India has established itself as a global leader at international audits and various INTOSAI and ASOSAI engagements. However, so far, the activities in the international arena and consequent knowledge gained by us has largely stayed within the precincts of International Relations Division, utilized only for preparation of bids for international organizations and other bilateral and multilateral international interactions.

It is in this context that we felt it appropriate to launch Global Footprints, the newsletter from the International Relations Division at the Office of the Comptroller and Auditor General of India. The purpose of this newsletter is to share the latest developments and emerging trends internationally and SAI India’s role in the sphere of global public audit.

This sharing has to be at an organizational as well as individual level. Each one’s individual experience will exponentially expand our collective knowledge repository. In this issue, we have provided the feedback link of the exposure draft of the guidance document on public procurement audit (GUID 5280), which has been developed under the supervision of SAI India as the Secretariat of INTOSAI Knowledge Sharing Committee and will be very happy to receive your comments on it.

Any international assignment, for the first time appears to be a daunting responsibility. Sharing of insights through this platform will enable younger officers to gain exposure to international developments in public audit, and equip them to undertake such assignments.

I hope ‘Global Footprints’ provides a window to a larger stage of professional excellence.

The IR Division welcomes your valuable suggestions to make this newsletter more informative and user friendly. Please email your feedback to us at ir@cag.gov.in.

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

About International Relations Division

The International Relations Division at Headquarters handles work related to the following five areas:

1. **International Organization of Supreme Audit Institutions (INTOSAI)**, founded in 1953, is an autonomous, independent and non-political organisation. It is a non-governmental organisation with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations. At present INTOSAI has 196 Full Members, five Associated Members and two Affiliate Members.
2. **The Asian Organization of Supreme Audit Institutions (ASOSAI)**, established in 1979, is one of the Regional Groups of INTOSAI. The Membership of the ASOSAI consists of Charter Members, Members and Associate Members, totaling to 47 SAIs.
3. **Multilateral Organizations viz.**
 - **BRICS**, a platform of collaboration among the Supreme Audit Institutions of BRICS (Brazil, Russian Federation, India, China and South Africa).
 - **Shanghai Cooperation Organization (SCO)**, that works towards combating terrorism by eliminating infrastructure and ending the support structure financing terrorism. SAI India is a member of SCO.
- **Commonwealth Auditors General Conference (CAGC)**- A triennial conference of the Auditors General of the Commonwealth countries, held since 1951, to discuss matters of mutual professional interest and concern and to share and exchange work experiences.
- **The Global Audit Leadership Forum (GALF)**, founded in 2000, meets annually to informally discuss current and emerging issues of concern to their Governments and SAIs.
4. **Audits of International Organizations**- The CAG of India has a long cumulative experience as the external auditor of the United Nations, its Agencies and other international organizations. CAG is currently the external auditor of World Health Organization (WHO) (2020-2023), Food and Agriculture Organization (FAO) (2020- 2025), Inter-Parliamentary Union (IPU) (2020- 2022) and Organization for Prohibition of Chemical Weapons (OPCW) (2021- 2023).
5. **Bilateral relations with other SAIs**- by means of 16 MoUs with different SAIs for mutual cooperation in the field of audit.

UN Agencies & International Audits

Session of the UN Panel of External Auditors



In December 2021, regular session of the UN Panel of External Auditors (6 & 7 December) and Technical Group meeting (1 to 3 December) were held at the UN Headquarters, New York, USA. CAG chaired the UN Panel session. Important issues discussed in this session were:

Impact of COVID on the internal controls of UN organizations

Panel Members emphasized that despite the pandemic, it is essential to strengthen the controls in place; establishing appropriate and comprehensive levels of assurance and monitoring to ensure that the use of resources can be appropriately controlled and scrutinized.

Financial issues

- a. Impact of COVID on assumptions used for preparation of Financial Statements.
- b. Transition from IPSAS 29 (Financial Instruments: Recognition and Measurement) to IPSAS 41 (Financial Instruments)

- c. Implementation of IPSAS 23 (Revenue from Non-Exchange Transactions)
- d. Refinement of accounting policy implementation of budget consolidation in relation of IPSAS 24 (Presentation of Budget Information in Financial Statements) and IPSAS 35 (Consolidated Financial Statements)

The Panel emphasized working collectively with UN Finance & Budget Network (FBN) and UN Task Force on Accounting Standards to understand how the system is approaching the adoption and consistent application of the new and existing standards.

- ❖ Outsourcing of services-hiring of non-staff by third parties

- ❖ Supply chain management
- ❖ Implementation of common back offices; UN reforms

- ❖ Environmental & social governance in the context of the United Nations

Meeting with the UN Secretary General

CAG and Panel members met the UN Secretary General (SG), Mr. António Guterres on 7th December, 2021 and briefed him about the output of the Panel's Session.

CAG in his capacity as Chair of the UN Panel of External Auditors brought to the attention of UN Secretary General the output of the Panel's session and the matters of concern

arising out of audit of UN organizations and its specialized agencies. Letter written by CAG, in this regard, to the Secretary General has been published in the UN Panel's website:

<https://www.un.org/en/auditors/panel/docs/Letter%20from%20Chairman%20of%20the%20Panel%20of%20External%20Auditors%20to%20the%20Secretary-General%202021.pdf>

Review of Management Letters & Draft Audit Reports of UN Organizations

Reviewed 17 Management Letters/Draft Audit Reports in respect of following UN Organizations under the audit portfolio of CAG:

<i>Organization</i>	<i>Management Letters/ Draft Audit Reports</i>
Food and Agriculture Organisation	10
World Health Organisation	6
International Parliamentary Union	1

Audit of OPCW

- ❖ CAG has been appointed External Auditor of OPCW in April 2021 for the term 2021 to 2023.
- ❖ Familiarisation programme and virtual meetings were held with OPCW management as a part of taking over process of a new UN organization. Risk assessment study of OPCW was conducted in November 2021 in order to develop Strategic Audit Plan for the audit term 2021 to 2023.
- ❖ Timelines for the audit of OPCW for the financial year ended 2021 have been firmed up. Audit of OPCW is scheduled from to be held from May 30 to 24 June, 2022.

Resumption of onsite UN Audit

After ease of COVID 19 related travel restrictions, consultations were held with the Ministry of External Affairs, Permanent Mission of India at Geneva and Embassy of India at Rome. It was decided to depute teams for onsite audits from February 2022 onwards. Accordingly, four teams were deputed for onsite audit of WHO and its hosted entities in Lyon-France and Geneva-Switzerland in February/March 2022.

Approval of Audit Reports by CAG

In March 2022, Audit Reports for the year ended 31 December 2021 of the following

international/ UN Organizations, have been approved by the CAG:

- i. Audit of Inter-Parliamentary Union (IPU), Geneva, Switzerland
- ii. United Nations International Computing Centre (UNICC), Geneva, Switzerland
- iii. International Agency for Research on Cancer, Lyon, France

Auditing the WHO-HQrs, Geneva from Geneva was a truly memorable experience for our team. Ours was probably the first C&AG's UN Audit team conducting onsite/physical audit (in March 2022) after the pandemic had locked up the whole world for almost two years since March 2020 – and one could not hope for a better place than Geneva, Switzerland to spend three weeks without worrying about Covid. Being only the second financial audit engagement since we became the External Auditors for WHO from the accounts of 2020, it meant that there was much new ground for us to cover in Audit – and the assignment had the right mix of familiarity and novelty which made it a challenging assignment.

Audit of WHO is thus both an onerous responsibility and a great opportunity for the C&AG to make a valuable contribution towards a more transparent and efficient WHO – capable of delivering value for money in all its activities.



K.S. Gopinath Narayan
Pr. AG (Audit), Assam
(On-site Audit of WHO HQrs.)

Key Audit Findings

Inter-Parliamentary Union (IPU)

A. Presentation of Account Receivables in the Financial Statements

- ❖ **Audit Finding:** Account Receivables are classified as current assets regardless of the length of time for which these were due. As a result, Current Assets have been overvalued since the Accounts Receivable which were due for more than a year have been classified as current assets instead of non-current.

Recommendation: The IPU may consider reclassifying the Account Receivables as per the requirement of IPSAS 1. Account

Receivables which are due for more than a year may be reclassified as Non-current assets.

B. Negative Interest Income

Audit Finding: As on 31 December 2021, the IPU had a balance of CHF 14.92 million as 'Cash in current accounts'. During the year 2021, the IPU had a negative interest income of CHF 37,146/-. The IPU informed that the negative interest earned on current account was in accordance with the negative interest policy set by the Swiss National Bank. It was explained that funds kept beyond a threshold limit invites carrying cost by the banks.

Recommendation: The IPU, while maintaining its liquidity, may explore opportunities to invest the excess funds held in current account. In line with the investment objectives of the Working Capital Fund, the IPU may strive to earn annual average net rate of return, which exceeds the average annual change in the consumer price index (CPI) by 3 %, on such investments made.

United Nations International Computing Centre (UNICC), Geneva, Switzerland

In the year 2021, there was delay in project delivery in 64 per cent of the sampled projects. The delays were due to several reasons such as inaccurate assessment during proposal stage, change in team composition during project implementation, inadequate resources and lack of strategic planning.

International Agency for Research on Cancer, Lyon, France

IARC is executing a Scientific IT (SIT) project to provide the necessary infrastructure to store all IARC's scientific data centrally and safely, consistent with current best practices and regulations, and consolidating data centrally to allow efficient and easy access as well as fostering Open Science through data

sharing. However, the project is being executed without any 'User Requirement Specifications' (URS) which is the foundation

of any IT project. In the absence of a documented User Requirement, the project runs a risk of scope creep.

INTOSAI News

SAI India joined the Global SAI Accountability Initiative (GSAI) of the INTOSAI Donor Cooperation

The Global SAI Accountability Initiative (GSAI) was launched as part of the peer-to-peer support program of INTOSAI Donor Cooperation IDC in 2021. The GSAI is coordinated by the GSAI Committee comprising donors (EC, USAID, NORAD, World Bank), and INTOSAI Bodies (IDI, CBC). INTOSAI Regions CAROSAI, CREFIAF, AFROSAI-E, OLACEFS, and ARABOSAI are also part of the committee as observers. SAI India joined the GSAI committee in January 2022.

The GSAI made a short-list of 18 candidate SAIs to be considered for support. IR Division completed the scoping exercise of SAI Dominica in February 2022. As a result of the recommendation by SAI India, the SAI of Dominica is now included among the three countries selected for aid under the GSAI scheme. Further details of such aid are under formulation.

Development of INTOSAI Guidance

INTOSAI Guidance on Auditing Public Procurement now exposed for review and remarks of INTOSAI Community



SAI India, as the Secretariat of INTOSAI Knowledge Sharing Committee, is coordinating development of the guidance document on public procurement audit (GUID 5280).

The Exposure Draft of GUID 5280 and the Explanatory Memorandum on the GUID have

now been exposed in issai.org for a period of 90 days upto 13 June 2022 for collating feedback on the drafts from INTOSAI community.

The documents can be accessed in issai.org as per the following link:

<https://www.issai.org/projects/public-procurement-audit/>

INTOSAI Guidance on Information Systems Security Audit

A project for development of GUID 5101 on Information Systems Security Audit was taken up under the leadership of SAI India, as per INTOSAI Strategic Development Plan (SDP). SAI India, as the Secretariat of INTOSAI Knowledge Sharing Committee, is coordinating development of the guidance document.

Mr. K.R. Sriram, Deputy Comptroller and Auditor General and Chief Technology Officer, as the project lead, has prepared the Endorsement Version of GUID 5101 with assistance from Mr. Vikash Kumar, Director and the Secretariat of INTOSAI Working Group on IT Audit (WGITA) (IR Division). The Endorsement Version has been submitted to the Forum for INTOSAI Professional Pronouncement (FIPP) for its appraisal and approval. Upon approval by FIPP the Endorsement Version will be submitted to the INTOSAI Governing Board for final approval as an INTOSAI professional pronouncement.

- ***INTOSAI Guidance on auditing public private partnership***

A project for development of INTOSAI Guidance (GUID 5340) on auditing public private partnerships has been taken up by a project team, led by SAI Ecuador, as per

INTOSAI Strategic Development Plan (SDP). Mr. Sanjay Kumar, Principal Director, is a member of the project team. SAI India, as the Secretariat of INTOSAI Knowledge Sharing Committee, is coordinating development of the guidance document.

GUID 5340 aims to build a common understanding of the nature of the performance and compliance audit of public-private partnerships, in consideration of the principles and methodologies that are set out in the INTOSAI Standards.

The Exposure Draft of GUID 5340 is being prepared by the project team, led by SAI Ecuador, in close cooperation from Mr. Sanjay Kumar and the KSC Secretariat (IR Division) and will be submitted to FIPP for its approval in its forthcoming meetings.

Proposed INTOSAI Working Group on Healthcare Audit

The Accounts Chamber of Russian Federation (SAI Russia) held an online kick-off meeting on 20th December, 2021, whose objective was to discuss on the concept note and identify priority topics for the proposed INTOSAI Working Group on Healthcare Audit. SAI India participated in the kick-off meeting. SAI Russia has sought our preference/interest with

respect to the priority topics/tracks. SAI India has suggested the following priority areas:

- Preparedness for public health emergency,
- Healthcare data and digitalization and
- Health insurance.

AFROSAI E- SAI India on the Review Panel of Best Performance Audit Report Prize

The AFROSAI E is the African Organization of English-Speaking Supreme Audit Institutions with 26 members. The organization works to enable members to optimise their audit performance to comply with the INTOSAI Standards and to strengthen their institutional capacity to effectively implement their mandate. As part of their capacity building programme and to promote the development of performance audit in the region, AFROSAI-E launched an annual prize for the Best Performance Audit Report in 2007.

The winner is selected by an independent panel consisting of SAIs of Netherlands, UK, Norway and Canada and is chaired by the National Audit Office of Sweden. Taking special note of the contributions that SAI India has made to the INTOSAI community through our international training programmes, our active participation in the INTOSAI working groups, and subcommittees and contributions to SAIs in the region, the AFROSAI E Secretariat requested for the nomination of an expert from SAI India on the review panel for the

Prize. The Comptroller & Auditor General of India has nominated Ms. Geeta Menon, Director General to represent SAI India in the

panel. SAI India is the only member of the Panel outside of the European Region.

SAI India's participation in the events organized by the Conference of the States Parties to the United Nations Convention against Corruption (CoSP)

The Conference of the States Parties to the United Nations Convention against Corruption (CoSP), in recognition of the important role of Supreme Audit Institutions (SAIs) and anti-corruption bodies in the fight against corruption, adopted resolution 8/13 entitled "Enhancing collaboration between the Supreme Audit Institutions and anti-corruption bodies to more effectively prevent and fight corruption", referred to as the Abu Dhabi Declaration. Ms. Parveen Mehta, DAI and Ms. Ritika Bhatia, Director General represented SAI India in a one day conference on the theme "The future of anti-corruption: innovating integrity through technology and partnerships" held in Dubai on 9th December 2021 (International day of anti-corruption). The event was jointly organized by SAI UAE, President of the Conference of the States

Parties to the United Nations Convention against Corruption (CoSP UNCAC).

SAI India also participated in the event "The Role of the Supreme Audit Institutions in Preventing and Countering Corruption: The Way Forward" held prior to the CoSP on 12 December 2021 organized by the United Nations Office on Drugs and Crime (UNODC). The meeting aimed at preparing a **"Practical Guide to enhance the collaboration between Supreme Audit Institutions and anti-corruption bodies to effectively prevent and fight corruption"**. Subsequently, a second Meeting of Experts was organized from 28th to 30th March 2022 to finalize the draft guide. SAI India has made contributions to the guide particularly in the area of audit of procurements.

SAI India participates in the 1st Meeting of G20 Anti-Corruption Working Group

The G20 or Group of Twenty is an intergovernmental forum comprising 19 countries and the European Union (EU). To facilitate cooperation in raising the standards of transparency and accountability as well as contributing to the effectiveness of the global fight against corruption, the G20 Anti-Corruption Working Group (ACWG) was established in 2010. The 1st G20 ACWG 2022 Meeting was organized virtually, from 28 - 31 March 2022. SAI India participated in the meeting on-line along with officials from other Government Ministries and Departments.

The meeting discussed the document titled **"High-Level Principles on Enhancing the Role**

of Auditing in Tackling Corruption". This document is formulated in recognition of the role played by audit in the prevention of and fight against corruption and of the need to protect, safeguard and enhance the independence of public and private audit institutions. It proposes a set of six high level principles for enhancing the role of audit both internal and external, public sector and private sector, through internal capacity building, formulating national frameworks, cooperating with anti-corruption groups and the use of advanced technologies.

SAI India participates in the Task Force for Strategic Planning to develop the INTOSAI Strategic Plan 2023-2028

The INTOSAI Strategic Plan (ISP) is a document that articulates INTOSAI's mission,

vision, values, organizational priorities, and strategic goals for a period of six years.

INTOSAI has established a Task Force for Strategic Planning (TFSP) to formulate the next ISP for the period from 2023 to 2028. SAI India is part of the TFSP by virtue of its being the Chair of the Knowledge Sharing and Knowledge Services Goal of INTOSAI. The TFSP is chaired by SAI USA.

The plan reflects the aspirations of multiple stakeholders within and outside the SAI Community emanating from scanning exercises, surveys by the KSC as also the Global Stock Taking Report 2020 brought out by the INTOSAI Development Initiative. The plan outlines strategic objectives to be adopted

SAI India participates in the preparation of INTOSAI Strategic Development Plan (SDP) 2023-26

The Strategic Development Plan (SDP) of INTOSAI Framework for Professional Pronouncements (IFPP) is the document which sets the roadmap for development of Professional Pronouncements into the IFPP.

The process of preparation of the Strategic Development Plan for the period 2023-26 has been kick started during the meeting of the Forum for INTOSAI Professional Pronouncements (FIPP) in February 2022. SAI India, as Chair of the Knowledge Sharing Goal Committee (KSC) is an active participant in the formulation of the plan and contributes projects to the plan through its 12 Working

by the four goals of INTOSAI, viz., Professional Standards, Capacity Building, Knowledge Sharing and Maximization of INTOSAI Value, for the next six years. The Plan also identifies the priorities to be adopted by INTOSAI during the period. The priorities include supporting SAI Independence, contributing to the achievement of the UN 2030 Agenda on Sustainable Development Goals, supporting SAI Resilience, promoting Equality and Inclusiveness among SAIs, and enhancing Strategic Partnerships within and outside the SAI community.

Groups on different domain specific subjects. It has been decided that the new plan will be prepared after the widest possible consultations within and outside the INTOSAI Community to incorporate projects which are of topical importance and reflect the changing environment in which public auditors are called upon to exercise their mandate. The plan will be presented for approval during the meeting of the INTOSAI Governing Board in 2023.

INTOSAI WGITA meeting in May 2022

SAI India would host the 31st Annual Meeting of WGITA and a Seminar on the topic “Audit of e-Procurement Systems” on 23-24 May 2022 virtually.

SAI India’s feedback on the Exposure Draft on “An Audit Reference on Fiscal Exposure” being developed by WGPD

Pursuant to Work plan 2020-22 of the INTOSAI Working Group on Public Debt (WGPD), a project for development of "Guidelines on the Audit of Fiscal Exposures - Implications for Debt Management" has been taken up outside the INTOSAI Framework for Professional Pronouncements (IFPP). The

project, led by SAI Russia, is targeted for completion before the XXIV INCOSAI 2022.

SAI India shared the consolidated the remarks and shared the SAI India feedback with SAI Philippines.

Launch of October 2021 edition of ASOSAI Journal

The October 2021 edition of ASOSAI Journal on “Role of Audit in Economic Recovery- Post Pandemic” was launched on January 31, 2021. It included articles by SAIs of Australia, Azerbaijan, Ecuador, Egypt, Georgia, Hungary, IDI’s SDG Audit Team India, Indonesia, Kazakhstan, New Zealand, Pakistan, Turkey, and Vietnam and aimed to strengthen response mechanisms to combat the damaging impact of the pandemic on the world economy. The journal can be read and downloaded in the PDF form at asosajournal.org.

ASOSAI Seminar

“Participation in ASOSAI Seminar on ‘Improvement of Audit Process for More Effective Audit’, 2021, was my first experience as SAI India’s representative in an event organized by an international organization, for which I would like to express my sincerest gratitude to IR Division of the C&AG of India. I gained immensely from the experience as the Seminar truly achieved its twin objectives – enhancing participants’ knowledge about improvements in audit processes and sharing experiences and knowledge of participants on improvements in audit processes. The fact that it was attended by 33 participants from 29 ASOSAI member SAIs and 2 ARABOSAI member SAIs speaks clearly about the diversity of attendance at the Seminar. The smoothness with which the Seminar was conducted was a testament of the host SAI’s (SAI Japan) efforts and preparedness of the various sessions. The expertise of Subject Matter Experts was also par excellence as they meaningfully moderated all the sessions and were always ready to provide assistance whenever it was required by any of the participants. The learnings from the Seminar would surely guide me in my future audit efforts.”



Mr. Akshay Gopal
DAG, AMG-II, O/o AG (Audit I),
Rajasthan
Jaipur

Mr. Akshay Gopal participated in the ASOSAI Seminar on “Improvement of Audit Process for More Effective Audit” from 6-8 December, 2021 hosted virtually by SAI Japan.

Announcement of theme for April, 2022 edition of ASOSAI Journal

SAI India has invited articles for the April, 2022 edition of ASOSAI Journal on the theme “Audit of Climate Change: Carbon Emission and Carbon Finance”.

SAI India became member of ASOSAI Working Groups

SAI India recently became member of the following ASOSAI Working Groups:

ASOSAI Working Group on Crisis Management Audit (WGCMA), led by BAI Korea, is a platform to achieve enhanced capabilities in order to better respond to future crises by exchanging knowledge and experience in the field of crisis management audit. Mr. Pravir Pandey, Director General is SAI India’s representative for the above working group.

1. **Proposed ASOSAI Working Group on State-Owned Enterprise (WGSOE)**, to be led by SAI Malaysia, will be a platform to share information and exchange of knowledge on
2. **ASOSAI Working group on Sustainable Development Goals (WGSDGs)**, led by SAI Kuwait, aims to promote the role of the ASOSAI community by contributing to the national objectives and assessing the execution of the SDGs within the region. audit of state owned enterprises. Mr. D.K Sekar, Director General, has been nominated for representing SAI India in the proposed Working Group.

Multilateral Interactions



SAI-20

SAI Indonesia, the Chair of G-20, has proposed to form SAI-20 to bring together the SAIs of G-20 member. SAI20 as a platform will synergize the efforts of SAIs to play a strategic role in contributing to the consistency of implementation of SDGs programs during the pandemic.

SAI20 Technical Meeting was held virtually on 26-27 January 2022. It was attended by participants from 11 SAIs. The meeting emphasized on the establishment of SAI20 to provide a comprehensive explanation of the position and role of SAI20 in the G20 framework.

Commission of External Auditors-Shanghai Cooperation Organization.

Ms. Narmadha R., Director and Mr. Ajay Kumar Jha, Sr. DAG have been nominated to represent SAI India in the Commission of External Auditors to carry out the audit of the financial activities of SCO for the period 1st January, 2019 to 31st December, 2021.

5th Meeting of the SCO SAI Heads

The 5th Meeting of the SCO SAI Heads was hosted virtually by SAI Pakistan on 31st March, 2022 on the theme of 'Sharing of knowledge and experience on audit of COVID-19 spending'. From SAI India, Ms. Parveen Mehta, DAI (HR, IR& Coord.) participated in the meeting and presented a paper on 'Remote Auditing'.

- DAI (HR, IR& Coord.) explained how digital transformation is a prerequisite for Remote Auditing and highlighted the role of remote audit in governance in normal as well as emergency circumstances to conduct agile audits.

- SAI Russia in their presentation on 'SDG implementation in the context of COVID-19' discussed the initiatives taken by SAI Russia for Sustainable development audit during COVID-19 including conducting audit of preparedness of the public administration system for the implementation of the SDGs in Russia (2020).

- SAI China in their presentation on 'Practices and Measures of CNAO on Remote Auditing in the context of COVID-19

Pandemic Prevention and Control’ spoke about the measures of CNAO on Remote Auditing during COVID-19 which included incorporating Remote Auditing and Information Technologies in daily audit work.

- The meeting reaffirmed the role of SCO as a forum to collaboratively work towards good governance and improved public service delivery in SCO member countries.

Bilateral Interactions

Bilateral seminar with SAI Russia

SAI India and SAI Russia held their first-ever bilateral seminar on Audit of public administration and its improvement and Digitalization. The Seminar was held virtually on January 20th 2022 and was attended by Mr. Saurabh Singh, Sr. DAG and Mr. Sreeraj Ashok, Sr. DAG. Mr. Saurabh Singh, Sr. DAG made his presentation on ‘Audit of Public Administration and its improvement’. Mr. Sreeraj Ashok in his presentation on ‘Digitalization’ highlighted the digitalization initiatives and efforts of SAI India including use of:

- Technology tools for Audit planning, evidence gathering and reporting viz. Remote Sensing, GIS and Unmanned Aerial Vehicles
- Data Analytics through the Centre for Data Management and Analytics (CDMA) and publishing Digital Interactive Reports
- Technology in compilation of State Accounts viz. Voucher Level Compilation (VLC)
- Use of One IAAD One System (OIOS) and E-office to improve internal business process

Webinar on Independence of SAIs hosted by SAO-Hungary

Sh. Dhruv Bholra, Deputy Director participated in the webinar on Independence of SAIs hosted by SAO-Hungary on December 1, 2021.

In the seminar, various issues like the horizontal, vertical and diagonal accountability of SAIs in building trust and further ensuring transparency in the functioning of the Government were discussed.



Meeting between the CAG and the Ambassador of Switzerland

H.E. Dr. Ralf Heckner, Ambassador of Switzerland had a meeting with the CAG of India to discuss matters of mutual interest on 15th February, 2022.

Renewal of MoU with SAI Kuwait

The existing MoU between SAI Kuwait and SAI India to enhance mutual cooperation on the field of public audit was renewed w.e.f. 06/11/2021 through exchange of letters of mutual consent. The MoU now stands valid till 2026.

Online International Training Programs

An online training programme on "Data Analytics" for the auditors of SAI Jamaica was organized by iCISA from 17th to 21st January 2022

Expert lecture series

Prof. Solomon Darwin, Director of the Garwood Center for Corporate Innovation and the Executive Director of the Center for Growth Markets, Haas School of Business, University of California, Berkeley delivered a

lecture/presentation for the officers of SAI India on the topic "The new Balance Sheet for the exponential knowledge economy - opportunities, threats and uncertainties" on 28 March, 2022.

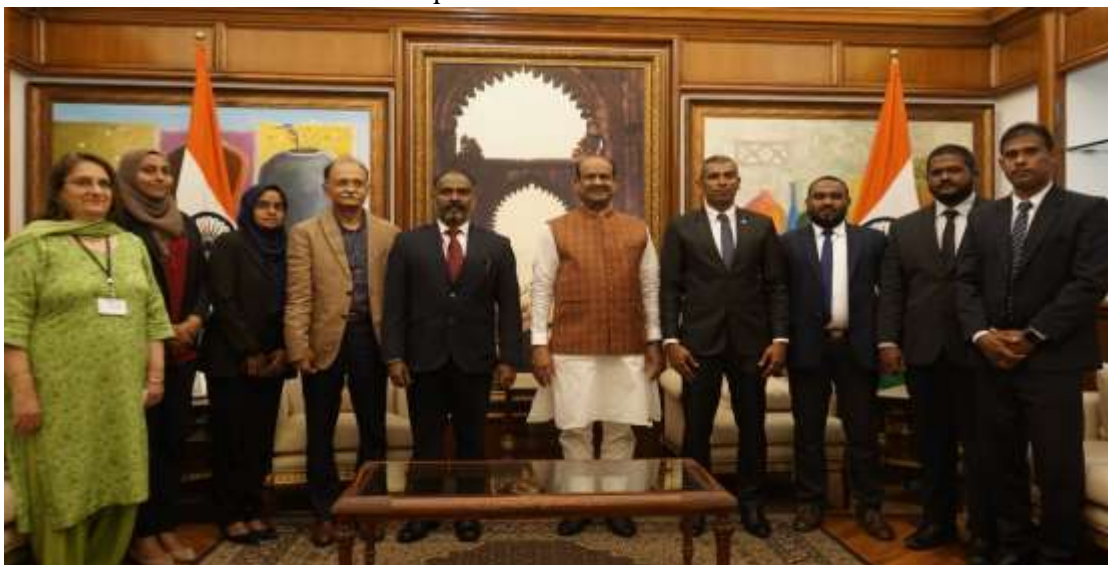
Visit of SAI Maldives delegation



A six member SAI Maldives delegation led by H.E Mr. Hussain Niyazy, Auditor General of Maldives visited India from 28th February to 11th March, 2022. As part of the visit, they stayed briefly at NAAA Shimla and iCISA, Noida. The Auditor General of Maldives met Mr. R.G Viswanathan, DAI (Commercial) to gather information about the 'Mechanism of appointment and review of work of statutory auditors' conducting audit of financial statements of State Owned Enterprises'. The

delegation met with CAG to discuss the operationalization of the recently renewed MoU and the way forward for our SAIs.

Deputy CAG (CRA) and CTO gave a presentation on Audit of SAP and Deputy CAG (Commercial) gave a presentation on Mechanism of appointment and review of work of statutory auditors' conducting audit of financial statements of State Owned Enterprises, at iCISA, Noida.



They also had a meeting with the Hon. Speaker of Lok Sabha.

Visit of SAI Brazil Delegation



The Comptroller & Auditor General of India received Minister Bruno Dantas, Vice-President, Federal Court of Audit, Brazil, on 10 May 2022. The Minister was on a visit to India as head of a delegation. The CAG discussed matters related to the future role of Supreme Audit Institutions in a world of rapidly changing priorities, citizen's expectations and sociopolitical circumstances.

As the future Chair of INTOSAI, the Minister outlined strategies to be undertaken to fulfill its mandate during the coming term and sought the support of SAI India in SAI Brazil's efforts in this direction. The Minister also held discussions with DAI (HR, IR & Coordination) on potential areas of bilateral cooperation between the two SAIs.

Collaboration with SAI Chile in Data Analytics

Recently, SAI Chile expressed their interest in building up bilateral relationship with SAI India, especially collaborating with SAI India in the area of Data Management and Analytics. To get an overview of the progress of Data Management and Analytics in SAI India including the functioning of CDMA and to

identify possible areas of collaboration in this area, a virtual meeting with the representatives of SAI Chile was organised in January 2022. During the meeting SAI Chile presented several initiatives in the area of application of big data analytics in audit. Key initiatives included the

- Development of an algorithm to analyze geospatial data generated from satellite images to detect irregularities in land holdings
- Network analysis to detect conflicts of interest in legal function
- Data analysis to detect anomalies in the pricing of food distribution during the pandemic, and irregularities in the issue of driving licences.
- Use of web scraping technique to generate database of licenses
- Use of machine learning model for detecting high risk cases in distribution of educational scholarships
- Network analysis to detect relationship among entities using R Software
- Text analysis to detect string similarities, distance matching, pattern analysis etc.

SAI India also made a presentation outlining the organization of the data analytic function in our institution. Important instances discussed were:

SAI India is considering to enter a MoU with SAI Chile for building up the proposed bilateral relationship.

Upcoming Meetings

3rd BRICS SAIs Leaders meeting

SAI India will host the 3rd BRICS SAIs Leaders meeting as part of BRICS SAIs Cooperation on “Citizen Engagement in Public Sector Audit” from 10-11 October, 2022 in Bhopal, India.

Delegates from SAI Brazil, SAI Russia, SAI China and SAI South Africa will participate in the BRICS SAIs Leaders meeting.

6th SCO Heads of SAIs meeting

SAI India will host the 6th SCO Heads of SAIs meeting from 5th -9th February, 2023 in Kevadiya, Gujarat, India on the theme ‘Integrating Emerging Technologies in Audit’ along with the following sub-themes:

- Artificial Intelligence
- Cyber Security