INTOSAI Capability Statement: SAI India

A. Specifics of the SAI / INTOSAI Body as a Provider of Support

Please complete and include the following table to provide donors with an overview of issues relating to potential funding and contractual arrangements.

1. *Is the body a legal entity capable of entering into contracts?*	Yes
2. *Does the body receive core funding (i.e. not linked to specific projects) that it <u>could</u> utilise to support activities under the GCP? (If so, provide details)*	No
3. *Is the body able to provide its staff to support GCP activities as in-kind support? If so, please indicate possible volumes and whether short or long term.*	No
4. *Is the body able to provide any other forms of in-kind support, e.g. provision of training facilities? (If so, provide details)*	Needs to be examined on case to case basis.
5. *Is the body required to operate on a full cost recovery basis?[1]*	Yes, needs to be studied on case to case basis.
6. *Does the body have the mandate to compete for service delivery contracts against other INTOSAI providers of support?*	Yes
7. *Does the body have the mandate to compete for service delivery contracts against private sector providers of support?*	Yes
8. *Is the body restricted to work in specific countries or regions, or does it have specific focus countries or regions? (If so, provide details)*	No
9. *Does the body have any preference for providing support under tier 1 or tier 2?*	Preference is for Tier 1. In Tier 2, we will support Afghanistan, Myanmar, Papua New Guinea and small island states of PASAI only.
10. *Does the body restrict its support to countries with a specific administrative heritage or type of SAI (E.g. Court model SAIs, Parliamentary model SAIs)*	Parliamentary Model or Westminister Model
11. *Does the body have a dedicated department responsible for coordinating and implementing peer-to-peer capacity development support?*	Yes

12. *In what languages can the body provide comprehensive support (I.e. respond to demand for support in a wide variety of subject areas, with a pool of possible experts in each area) or ad hoc support?*		Comprehensive	Ad Hoc	
	Arabic			
	English	√		
	French			
	Portugues			
	Russian			
	Spanish			
	Other: (Please state)			

[1] *Defined as covering full staff costs, reimbursables and a reasonable allocation / apportionment of the organisation's overheads and indirect costs.*

13. *Would the body be willing to act as the lead responsible body for provision of long-term support under the GCP?*	Yes. However needs to be examined on case to case basis
14. *Would the body be interested in taking on a supporting role for provision of support, in partnership with another SAI / INTOSAI body which acts as the lead responsible body? (E.g. an emerging provider partnering with a mature provider).*	Yes. However will be examined on case to case basis
15. *In order to support a capacity building project in a peer SAI, how long in advance does this need to be planned to incorporate it into the SAI's annual work plan?*	At least six months in advance
16. *Please include any additional information relating to the body as a potential provider of support to initiatives under the GCP.*	SAI has world class training facilities, IT labs and trained trainers on various kinds of work streams of public auditing.

Capability Statement of SAI India

I.   Introduction

Any institution, if it has to remain relevant, has to keep itself abreast with the changes happening around. This requirement has assumed even greater prominence in the fast and every changing world of today. SAIs cannot afford to remain immune to their changing work environment and need to invest significant resources to upgrade the skills and competencies of its technical staff to cope with the latest developments. Accordingly, SAI India has built large infrastructure for capacity development in the form of 12 Regional Training Institutes and Centres, National Academy of Audit and Accounts, two international Training Centres specializing in Information Technology Audit and Environment Audit, wherein our employees undergo induction, career development and specialized training courses. The heavy investments made by us on capacity development has produced more than commensurate benefits and enabled us to conduct high quality audits.

II.   Capacity development support

SAI India has been receiving numerous requests for capacity development programs, hand holding projects and other requests for cooperation by other SAIs. SAI India has provided following types of capacity development support in the recent years:

- Conducting customized training courses for other SAIs in our training institutes (SAIs of Bhutan, Bangladesh, Afghanistan and Oman)
- Conducting customized training courses in the supported country (SAIs of Oman, Saudi Arabia and Tanzania)
- Assistance in making guidelines/ design for selected audits (SAI Bhutan)
- Hand holding during pilot audits of a typical kind (SAI Uganda)
- Secondment of experts (SAIs Oman, Qatar, Botswana and Antigua)
- Updating manuals / developing policy documents (SAI Bangladesh)
- Allowing participation of other SAI auditors in our national programmes (SAI Bhutan)
- Conducting Peer reviews and SAI PMF Reviews (SAIs of Nepal and Bangladesh)

Interalia, SAI India specializes in developing capacity in the following areas; IT Audit, Environment Audit, Sustainable Development Goals (SDGs), Revenue audit, Audit of Project/Contract Management and Audit of Extractive Industries.

III. Projects carried out in recent past

Few projects carried out by SAI India in the recent years are highlighted below:

1. **SAI Bhutan**: Since 2001, under TCS Colombo Plan, two Officer trainees of SAI Bhutan have been undergoing training along with IA&AS officers at National Audit and Accounts Academy (NAAA), Shimla every year. During 2014-15 and 2015-16, 57 officers from SAI Bhutan had undergone training at our International training centres in Noida and Jaipur as part of various ITP courses and the following 3 training programmes specially conducted for SAI Bhutan:
   - i) Audit on Waste Management
   - ii) Audit on Change Management
   - iii) Auditing from Gender Perspective

   We have also provided logistical support for conduct of various internal training programmes of SAI Bhutan in our International Training Centres.

   Two officers visited SAI Bhutan to review their Professional Development Course Outline and Resource materials for the RAA's upcoming Training Centre at Tsirang, Bhutan.

2. **SAI Bangladesh**: SAI India had recently concluded a capacity building project for SAI Bangladesh which was aided by World Bank in the following three areas:

   - (i) IT Audit
   - (ii) Revenue Audit
   - (iii) Environment Audit

   Around 100 officers of SAI Bangladesh benefited from the Project. We have also provided support to SAI Bangladesh in preparation of various Manuals.

3. **SAI Oman**:   Regular training course are provided to officers of SAI Oman at Muscat and in India by experts from this office in the area of   Project/Contract Management, Computer aided audit techniques, Performance Audit.

IV. International Training facilities and Core Team

International Centre for Information Systems and Audit (iCISA)

The International Centre for Information Systems and Audit (iCISA) at NOIDA, was established in March 2002; and became an independent office in April 2006. iCISA is 'centre for excellence' for audit of information systems. It has been a hub for capacity building in the area of Information technology and e-Governance. The Centre has provided a platform for

the introduction and implementation of new data analytics tools in the department, the latest being QLIKVIEW, KNIME and TABLEAU. iCISA has organised training programmes on Auditing in ERP environment i.e., SAP, ORACLE financials. Over the last five years, more than 2500 national and international audit professionals have been trained in different IT platforms, tools and environments. It is an ISO 9001:2008 and ISO 27001:2005 certified institution.

iCISA conducts five/six International training programmes every year. These programmes are of four week duration. The Ministry of External Affairs provides scholarships for these programmes under the ITEC (Indian Technical and Economic Co-operation); SCAAP (Special Commonwealth African Assistance Programme) and CP (Colombo Plan). The broad objectives of these programmes are;

> ➢ To promote bilateral co-operation between the Government of India, which funds these training programmes, and other Government
> ➢ To provide a platform at the International level for various SAIs to come together and share their ideas and experiences in various fields of audit
> ➢ To provide an opportunity to participants from different SAIs to get an exposure to contemporary best practices in audit and focus on emerging audit concerns
> ➢ Senior and middle level officers from Supreme Audit Institutions (SAIs) and officers of Governments of countries like Africa, Central Asia, South East Asia, Far East, Middle East, Pacific and East European region have participated in these international programmes.

Under the ITPs conducted by SAI India, 4359 senior and middle officers representing 141 governments from across the world have been trained.

iCISA contributes to build capacity of other Supreme Audit Institutions under Bilateral Training Programmes. The Centre has designed and delivered customized training programmes for participants from several countries *viz* Afghanistan, Iraq, Vietnam, Bhutan, Maldives, Nepal, Oman and Uganda. The bilateral training programmes are an effective instrument for deepening ties between the SAIs and respective countries.

International Centre for Environmental Audit & Sustainable Development (iCED)

The International Centre for Environmental Audit & Sustainable Development (iCED) at Jaipur was established in May 2013. The building was conceived as a green building and aims to achieve Green Rating for Integrated Habitat Assessment (GRIHA) ratings. iCED has emerged into a leading institution in the INTOSAI community in the field of environment audit and audit of sustainable development. iCED has been recognised as the Global Training

Facility (GTF) of the INTOSAI Working Group on Environment Audit and Working Group on Audit of Extractive Industries. The first GTF training on Environment audit was held in November 2013. The training schedule and contents has been prepared by experts in the area from SAIs USA, Estonia, Brazil, Norway, Finland and of course, India and the training was imparted at Jaipur by these experts. iCED has conducted 3 International Training Programmes covering 160 participants from 39 countries and four bilateral programmes.

Centre for Data Management and Analytics (CDMA)

A Centre for Data Management and Analytics (CDMA) was established in 2016 with an aim to analyze big data of the government and to build capacity in the Indian audit and accounts department in big data analytics. This data analytics center will play a catalytic role for integration of relevant data into auditing process by synthesizing and integrating all appropriate data required for the purpose of auditing. The idea is to make use of the treasure of data which rests with the union and state government to gain valuable insights from it. This initiative of using data analytics for auditing purpose has been started with the focus of developing in-house analytics capacity covering the entire workforce under the Comptroller and Auditor General (CAG) of India

CDMA is being equipped with latest analytic tools and infrastructure to provide support and guidance to the data analytic groups which will be present across all the audit offices of CAG in the entire country.

Apart from the above dedicated centres for training and faculties, SAI India has a wide pool of experts from which personnel are deputed for various capacity development assignments.

In addition we also have a dedicated Training Wing, International Relations Division and Professional Practice Group which are involved right from conceiving stage to the implementation stage of any capacity development project.