OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

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SUPREME AUDIT INSTITUTIONS BUILDING RICH IT AUDIT PROFESSIONALS: CAG

Auditors have an important role in strengthening e-government systems by providing inputs to the government in how it is managing the three Ps, which are the touchstone of e-government systems - Privacy, Performance, and Participation. This was stated by the Comptroller and Auditor General of India, Shri Girish Chandra Murmu while inaugurating a virtual seminar as the chair of International Organization of Supreme Audit Institutions (INTOSAI) Working Group on IT Audit (WGITA) here today. If the principal beneficiary of e-governance is the people of the country, then the gains of advancement in technology are shared equitably. 'In India, we have consistently followed the principle of Antyodaya which means no one is left behind' the CAG said.

The unprecedented digitalization in governance in the 21st century has transformed the way governments work. More importantly, it has re-defined people's participation by means of e-governance. Shri Murmu stated 'while e-government systems improve the ease of life, they also raise concerns of data privacy, national information security and associated risks of providing information technology services; creating new challenges and opportunities for Supreme Audit Institutions (SAIs)'. These advancements, said the host, have provided opportunities to audit as well. SAI India has embarked on its enterprise-wide audit process automation and knowledge management system. An ambitious project is the One IAAD One System (OIOS) Project implemented in SAI India.

In addition, Sh. Murmu shared with the public auditors gathered at the Seminar, that his organization is increasingly embedding data analysis using advanced tools and techniques into its audit domain. It is supported by institutional arrangements within the organization. It's Centre for Data Management and Analytics (CDMA) of SAI India plays an advisory and facilitating role to our field audit offices in the use of Data Analytics and audit of IT systems and fostering a data-driven culture in our institution. The International Centre for Information Systems and Audit (iCISA), the premier training centre of CAG of India, promotes capacity building on technology related areas within our SAI as well as internationally. The Centre of Excellence in Digital Audit of Revenue (CeDAR) is the National Centre of Excellence of SAI India, which is designed to facilitate data analytics and digital audit of revenue.

Sh. Murmu also appreciated the achievements of the Working Group on Information Technology Audit. This included development of a Global Curriculum for IT Audit. As technology makes deep inroads into public administration, creating its own complexities, it

calls for continuous upgradation of not only infrastructure but the skill and knowledge among auditors. WGITA gains increasing relevance and importance in this context, to help understand and master the challenges through exchange of innovations across SAIs.

WGITA, under the leadership of the C&AG of India, has been instrumental in placing a high-level guidance document on Information Systems Audits (INTOISAI GUID 5100) in the INTOSAI Framework for Professional Pronouncements (IFPP). Apart from this, in recent years WGITA has also brought out many other guidance materials on topics like Data Analytics Guideline and on capacity building requirements for IT Audits.

The Working Group on IT Audit (WGITA) of INTOSAI: an agile and resilient INTOSAI organ building a rich body of IT Audit professionals to ensure effectiveness, accountability and transparency. The Working Group reviewed the progress of the ongoing projects on various IT related topics, namely, Cyber Security and Data Protection Challenges, IT governance, Performance Evaluation of IT Systems. It also reviewed existing products it has developed besides webinars, creation and maintenance of a Global IT Audit Database and Global Curriculum for IT Audits.

Set up in 1989, the INTOSAI Working Group on IT Audit, has a membership of about 63 Supreme Audit Institutions (SAIs) worldwide. It is mandated to support SAIs in developing their knowledge and skills in the use of information technology-related audits by setting standards and guidance and facilitating exchange of experiences, sharing best practices, and encouraging bilateral and regional cooperation among its members.

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