
**17th Meeting of the INTOSAI Compliance Audit Subcommittee
Virtual Meeting 23rd November 2020**

Minutes

Agenda Item 1: Welcome remarks by Mr. Kulwant Singh, Principal Director (International Relations) and Ms. Vani Sriram, Additional Deputy Comptroller & Auditor General and Acting Chair of CAS

The 17th meeting of the INTOSAI Compliance Audit Subcommittee (CAS) was held virtually on 23rd November 2020. Representatives from 17 SAIs participated in the meeting, apart from AFROSAI – E and IDI. The list of participants is annexed. Mr. Kulwant Singh, Principal Director & Head of International Relations, SAI India welcomed the participants to the meeting.

Ms. Vani Sriram, Acting Chair of CAS, in her welcome address, informed the participants that owing to the current pandemic situation, which has disturbed the planned audit programmes and thrown up challenges to compliance with audit mandate of the SAIs, it was decided to hold the annual CAS meeting virtually, to facilitate sharing of experiences by CAS members about how they are coping with the challenging situation and the approach being followed in auditing COVID-19 initiatives of their governments. To that effect, she mentioned that the theme of the virtual meeting is ‘Audit of COVID-19 efforts – a compliance audit perspective’.

Agenda Item 2: Opening remarks by Mr. Girish Chandra Murmu, Comptroller & Auditor General of India/Chair of Compliance Audit Subcommittee

Mr. Girish Chandra Murmu, Comptroller & Auditor General of India/Chair of Compliance Audit Subcommittee (CAS) welcomed the participants and thanked them for their continued cooperation and support. He conveyed appreciation for the support extended by the Supreme Audit Institution of Azerbaijan, to host the annual meeting of CAS, which was scheduled in May 2020 at Azerbaijan. He also welcomed the State Audit Office of the Kingdom of Thailand, which had been admitted as Observer of the Compliance Audit Subcommittee in February 2020.

Mr. Murmu stated that SAIs have had to identify new delivery models and audit products due to the unexpected health emergency and re-assess the way audit is planned, conducted and results are reported. Therefore, he felt there was a need for sharing experiences among the members of CAS, of the work done during the last several months of lockdowns and limitations on movement and working environment, and lessons learnt in engaging with stakeholders.

The Chair concluded his remarks with an expectation that the presentations scheduled during the meeting on ‘Audit of COVID-19 efforts from Compliance Audit perspective’, would help to understand better the challenges and opportunities for the SAIs in the current pandemic situation and strengthen their resolve to fight this and similar unforeseen situations in the future.

Mr. Murmu thanked the SAIs of Azerbaijan, Brazil, European Court of Auditors (ECA), Norway and Romania for their presentations and conveyed his appreciation to IDI for their cooperative compliance audit initiatives for Transparency, Accountability and Inclusiveness of the Use of Emergency Funding for COVID-19 (TAI Audit).

Agenda Item 3: Report on activities of CAS since last meeting by Ms. Vani Sriram, Acting Chair of CAS and approval of minutes of last CAS meeting held at Lisbon from 27-28 May 2019

Ms. Vani Sriram, Additional Deputy Comptroller & Auditor General and Acting Chair of CAS briefed the members about the decisions taken during the last CAS meeting held at Lisbon in 2019 and minutes of the 16th meeting of CAS were considered and adopted.

Acting Chair briefed the members about the activities of CAS since the last meeting in Lisbon 2019 and introduced the agenda of the 17th CAS meeting. She informed the members that **GUID 4900** was approved by the Governing Board and congratulated all the CAS members involved in the project, especially SAI, Norway for leading the project. Ms. Vani Sriram also intimated the members that SDP 2.3 relating to ‘**Using ISSAIs in accordance with the SAI’s mandate and carrying out combined audits**’ was put on hold by the PSC pending further deliberations, owing to concerns raised by PAS and FAAS about the need for the project. She thanked all the CAS members involved in this project, especially SAI, Romania for leading the project.

Ms. Vani Sriram briefed the members about the PSC initiative with regard to the form and content of the existing framework of IFPP and the divergent views expressed by CAS members in this regard. She also requested the members to provide their views/comments on draft **GUID 5160** on ‘Guidance on Using the Work of Internal Auditors’ (led by Internal Control Subcommittee), which was already circulated.

The Acting Chair thanked all the members for their continued cooperation and support in meeting the objectives of CAS and expressed confidence that the 17th meeting would be a success like the earlier meetings. The presentation is attached.

Agenda Item 4: Presentation on IDI’s TAI Audit initiative on emergency funding for COVID-19 and cooperation with CAS

Mr. Shofiquil Islam, INTOSAI Development Initiative (IDI) made a detailed presentation on audit of Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19 (TAI Audits) and briefed the CAS representatives on this cooperative compliance audit initiative. He informed the members that the IDI is partnering with Compliance Audit Subcommittee in this initiative and requested the members to actively participate in TAI Audits. The presentation is attached.

Agenda Item 5: Presentation by SAI Azerbaijan on ‘Audit of COVID-19 efforts from Compliance Audit perspective’

Ms. Nazrin Zeynalova, SAI Azerbaijan made a presentation on ‘**Audit of COVID-19 efforts from Compliance Audit perspective**’. The presentation is attached.

Agenda Item 6: Presentation by SAI Brazil on ‘TCU’s approach to oversee the Brazilian Government measures in response to Covid-19 crisis’

Mr. Tiago Dutra, Head of Oversight Department, SAI Brazil made a presentation on ‘**TCU’s approach to oversee the Brazilian Government measures in response to Covid-19 crisis**’. The presentation is attached.

Agenda Item 7: Presentation by European Court of Auditors on ‘Audit of COVID-19 efforts from Compliance Audit perspective’

Mr. Mariusz Pomiński, Director of Chamber V and Mr. Paul Sime, Assistant to Director from European Court of Auditors (ECA) made a presentation on ‘**EU Response to COVID-19 crisis and impact on our audit**’. The presentation is attached.

Agenda Item 8: Presentation by SAI India on ‘Audit of COVID-19 efforts from Compliance Audit perspective’

Ms. Vani Sriram, Additional Deputy Comptroller & Auditor General, SAI India made a presentation on ‘**SAI India’s Response to COVID-19 crisis**’. The presentation is attached.

Agenda Item 9: Presentation by SAI Norway on ‘Audit of COVID-19 efforts from Compliance Audit perspective’

Ms. Ingvild Gulbrandsen, Senior Adviser, SAI Norway made a presentation on ‘**Compliance audit of emerging funding for handling the Corona epidemic in Labor and Welfare Service**’. The presentation is attached.

Agenda Item 10: Presentation by SAI Romania on ‘Audit of COVID-19 efforts from Compliance Audit perspective’

Ms. Cristina Breden, Director, SAI Romania made a presentation on ‘**Audit of Management of public resources during the state of emergency**’. The presentation is attached.

Concluding Session

Ms. Vani Sriram, Acting Chair of CAS summed up the session and thanked the members and IDI for sharing their experiences and best practices on auditing of/during COVID-19 pandemic through their presentations which would help all the members in understanding better the challenges and opportunities to fight this and future unforeseen events. She also thanked all the members for their cooperation and mutual support in taking forward compliance auditing standards during this challenging pandemic situation and requested the members to contribute articles for the forthcoming issue of CAS Newsletter. The meeting concluded with Ms. Vani Sriram, Acting Chair thanking members for their active participation and cooperation in making the 17th CAS meeting fruitful and productive.