

**Press Information Bureau  
Government of India**

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**C&AG OF INDIA TAKES OVER AS MEMBER OF UN BOARD OF AUDITORS**

New Delhi, July 25, 2014

The Comptroller & Auditor General of India today assumed office as Member of the United Nations Board of Auditors for a six year term upto June 2020. Shri Shashi Kant Sharma took over the charge of this prestigious position from Mr. Liu Jiayi, the Auditor General of the People's Republic of China at the United Nations Headquarters at New York today. Shri Sharma was elected to this position defeating Philippines by a convincing margin of 62 votes in November 2013.

**United Nations Board of Auditors**

The United Nations General Assembly established the United Nations Board of Auditors to audit the accounts of the United Nations Organization and its funds and programmes and to report its findings and recommendations to the UN General Assembly. For this, the Assembly appoints three members, each of whom must be the Auditor-General of a Member State. Other two members of the Board are Mr. Amyas Morse, Comptroller and Auditor General, United Kingdom of Great Britain and Northern Ireland and Mr. Ludovick Utouh, Controller and Auditor-General of United Republic of Tanzania.

**CAG's international audit experience**

The CAG of India has been the external auditor of various international organizations. Presently, besides being a Member of the UN Board of Auditors, he is the external auditor of the World Food Programme, World Intellectual Property Organization, International Atomic Energy Agency, UN World Tourism Organization and the International Organization for Migration. In recent past, he has been the external auditor of major UN Agencies like the World Health Organization, Food and Agricultural Organization, International Maritime Organization, Organization for Prohibition of Chemical Weapons etc.

**Benefits for India**

The UN Board of Auditors is one of the key oversight organs of the United Nations and its importance has grown in recent years, especially in view of the resource crunch being faced by all Member Nations in the wake of economic crisis. The reports of the Board form a key input in policy-making within the UN system. The election of the Comptroller and Auditor General of India to the UN Board of Auditors is a matter of prestige for the country and would greatly enhance the visibility of India within the UN system.

Unlike most elections in the UN and its Agencies, this election was a rare case where an institution was involved. With the election of the Comptroller and Auditor General of India as a member of the UN Board of Auditors, one of the most prestigious institutions of Indian democracy got its due recognition at the international stage and image of the country has enhanced in terms of its democratic traditions.

CAG of India will now get access for audit of UN Organizations, the prominent one being the UN Headquarters itself. By auditing international organizations of the UN system, not only would the Comptroller and Auditor General of India add value to the operations of UN, but its own officers would also be further exposed to the best international auditing and accounting practices leading to enhancement of their professional skills. Deploying of such professionals in India would translate into high quality of auditing and accounting and would promote accountability, transparency and good governance in India.

### **Benefits for United Nations**

With their wide experience in the audit of UN and its Agencies and other International Organizations, the auditors of the CAG of India would assist the UN in bringing about greater efficiency, economy and effectiveness in its operations by focussing their audit thrust on key risk areas within the UN.

Presently, the United Nations is in the process of business process transformation by way of migrating to International Public Sector Accounting Standards (IPSAS) for financial reporting and introduction of a SAP based Enterprise Resource Planning solution. C&AG of India has a pool of audit professionals specialising in IPSAS, who have assisted World Health Organization (WHO), International Maritime Organization (IMO) and International Organization for Migration (IOM) in their on-going migration to an IPSAS compliant financial accounting system. Similarly, C&AG of India is known for its expertise in the audit of IT systems. India's twin strengths in IPSAS and auditing ERP systems would bring immense value to the United Nations in its ongoing migration to IPSAS and implementation of its SAP system, UMOJA.

### **Comptroller and Auditor General's Credentials**

The Institution of the Comptroller and Auditor General of India has a history of over one hundred and fifty years and is regarded as one of the key pillars of India's democratic polity. It is one of the largest Supreme Audit Institutions in the world, with a large human resource pool which is professionally qualified in diverse fields.

Highly regarded in the international community of Supreme Audit Institutions, the CAG of India chairs the Knowledge Sharing Committee - one of the four major Committees of International Organization of Supreme Audit Institutions (INTOSAI) besides being a member of a number of other standards setting committees/sub-committees. He is on the Governing Board of INTOSAI. He is member of the UN Panel of External Auditors. The CAG also chairs the Asian Organization of Supreme Audit Institutions (ASOSAI). By virtue of his active participation in these international forums, the CAG is closely associated with activities in establishing standards, best practices and guidance in different areas of audit for use by the SAI community at large.

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