

# Stakeholder Engagement for Selection of Topics

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Supreme Audit Institution  
India



## Selection of Audit Topics

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### **Government's Priority Area**

### **Flagship Programs**

### **Budget and Expenditure**

### **Past Audits conducted**

### **Stakeholder Management**

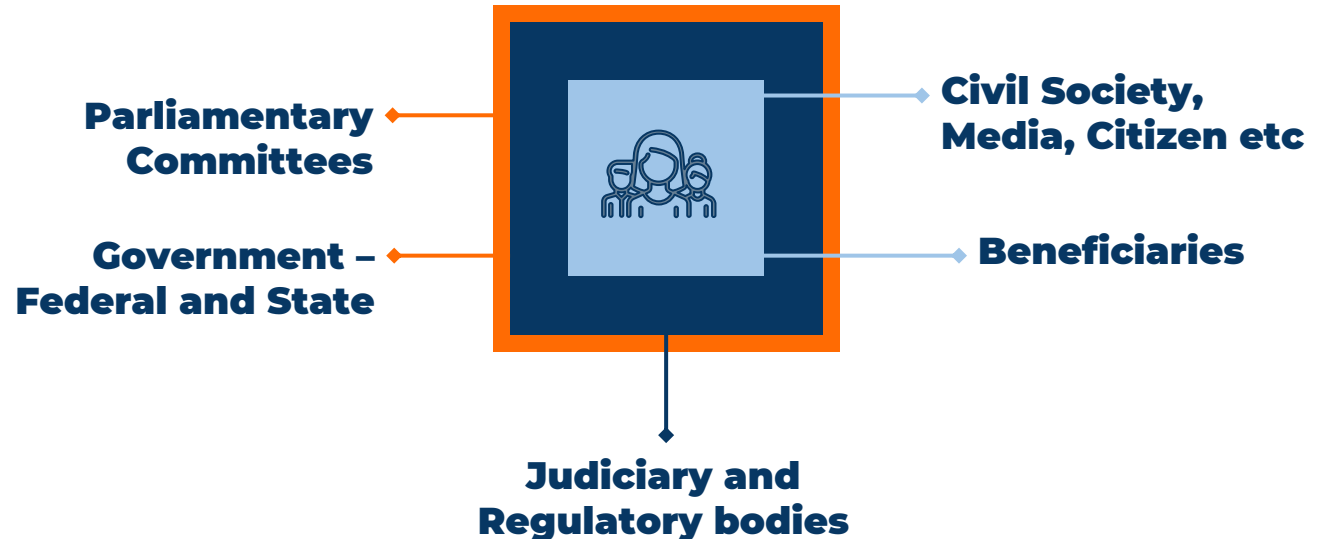
### **Audit Plan**

- Strategic plan – Long term
- Annual Audit plan – Risk assessment, HR, Periodicity
- Quarterly Audit plan at field level

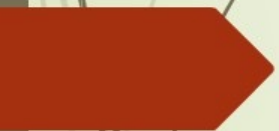
# Stakeholder Engagement

"Stakeholder engagement is the process by which an organization involves people who may be affected by the decisions it makes or can influence the implementation of its decisions"

- Contextual to the sector/ subject/ programme
- Key Stakeholders



# SAIs Engaging with Stakeholders Programme



Programme Objective 

*Greater audit impact through enhanced stakeholder engagement*

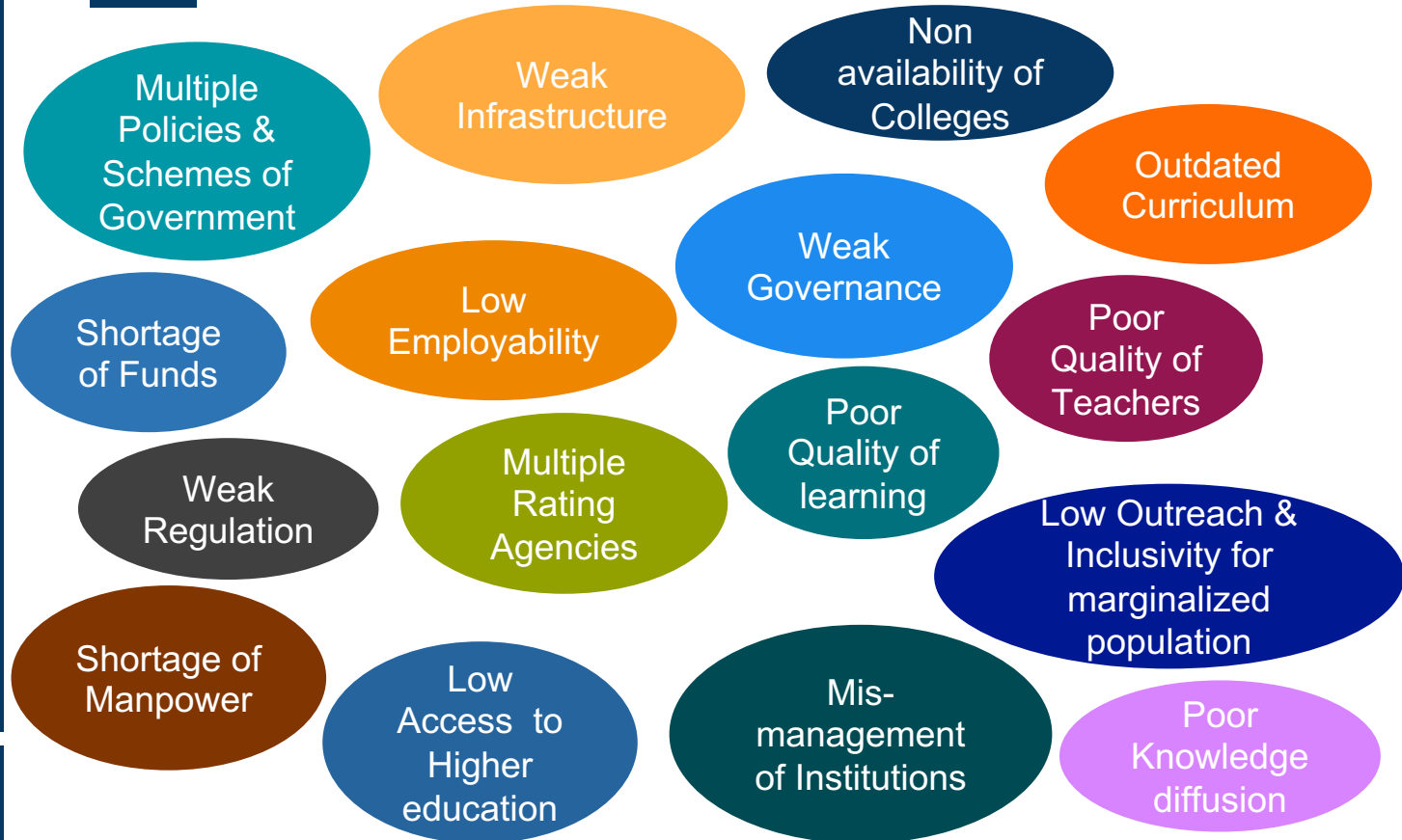
## **Why Stakeholder engagement**

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- Comprehensive understanding of policy and critical issues
- Flag concerns and viewpoints of all parties at the initial stage of the audit process
- Performance Audits find ownership at a later stage
- Nudges audited entities to act on the recommendations of audit
- Identify input/output and outcomes
- Define scope and audit objectives;
- Develop criteria/benchmarks

(Students, Teachers, Industry, Research Bodies, Government Education Departments, Regulatory Agencies, Rating Agencies, General Public, Subject matter experts)

## Concerns of Stakeholders



# Mechanism for Stakeholder engagement



## Formal

Structured interactions at periodic intervals



## Conferences

Entry and Exit conferences of Performance Audits



## Audit Advisory Board

- External members
- Subject matter experts
- Suggestions relating to audit
- Coverage, Scope and Priority



## Parliamentary Committees

Meeting with Parliamentary committees



## Audit Committee Meetings



## Informal Mechanisms

## **01 Judiciary**

Audit of post 'Amphan'  
cyclone relief distribution  
– carried out on the  
instruction of Calcutta  
High Court

## **02 Parliamentary Committee**

Recapitalization of  
Public Sector Banks

## **03 Federal/ State Govt.**

- Management of Spectrum  
– Dept. of Telecom
- Land Management of  
National Textile corporation

## **04 Audit Advisory Board**

Regulation  
Framework of Pension  
Sector in India

## **05 Beneficiary**

Ex-serviceman  
contributory health  
scheme



**Thank You**

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