**Annex 4: Illustration on iCAT assessment**

**Model Level 4 iCAT assessment**

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| **Reference** | **Requirement** | **Compliance status** | **System/mechanisms /instrument of compliance** | **Reasons for non-compliance** |
| ( ISSAI 3100, sec 22 ISSAI 3000, appendix 3, 5) | The audit report informs the reader of the source and quality of the data, particularly when it contains estimations | **Met to some extent** | Sources of the data provided were clearly stated in the reviewed PA reports.Also in one instance the quality of the data was commented upon, i.e. when the information of the Forest Department and the District Commissioner’s office did not match, it was discussed in the report.) | There is no specific direction in the national audit standard/policy/ PA guidelines to state the sources and quality of data in the audit report. |

**Model Level 2 iCAT assessment**

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| **ISSAI****Reference** | **ISSAI****Requirement** | **Mechanisms/instrument of compliance** | **SAI status** | **Level 4 Examples** | **Comments** |
| Principle 1, ISSAI 20 | The SAI has guiding legislation and regulations which holds it responsible and accountableSuch legislation and regulations cover timely publishing of audit reports | The National Audit Act describes the procedure to be followed for publishing of audit reports, though there is no time limit prescribed for tabling of report in the Parliament/ State Legislature | Met to some extent | Out of the six performance audit reports reviewed, it was noticed that all the reports were tabled. However, one report was tabled in the State Legislature six months after it was sent to the Government. | Maximum time limit for tabling of audit reports must be prescribed. |