

**Office of the Principal Accountant General (Audit-I), Madhya Pradesh
Audit Bhawan, Jhansi Road, Gwalior**

No. SMU/F-1/2025-26/CAG Conclave-V/00-23

Date: 05 June 2025

Office Order

C&AG's Strategic Leadership Conclave was held on 28 & 29 April 2025. The Action Taken Points emanating from the Conclave have been circulated vide letter no. 189/35-SMU/2025 dated 14 May 2025 by the Strategic Management Unit of Office of the Comptroller and Auditor General of India. One of the instructions involves action on "Leveraging Technologies and Remote Auditing". The following actions are to be taken by this office:

The office is required to move towards Remote Audit/Hybrid Audit. Remote Audit implies Audit enabled through Automation by the Audited formations without need of visiting the audited entity. Hybrid Audit refers to audit enabled through automation by the audited formation with limited duration of visit at the audited entity. Besides data driven risk assessment is also an intended audit objective.

This requires access to IT Applications and their database. There could be a situation involving:

- a) Access of the IT Applications and
- b) Non-access or denial to the IT Applications.

In the case of non-access, the office would require availability of database to over the constraints imposed due to non-access. Besides even in case of access of the IT Applications, requirement of database for data analysis is required.

All the above requires knowledge of the various IT Applications and databases in the audit domain. Letter regarding directions for entry conference at the Government level for 2025-26 issued to individual wings directives vide letter no. SMU/F-01/2025-26/00-09 dated 5 May 2025. The D.O. letter written by the PAG to CS GoMP at para number 7.0 of Annexure-II contains "Access to IT Application" and the same was supposed to be discussed during entry conferences with the ACS/PS of the selected departments.

Besides the issue remaining to be taken up in respect of departments which have not been selected for Annual Audit Plan of 2025-26.

All Group Officers of AMGs are directed to provide the details in respect of selected departments as given below by 30th June 2025 and for non-selected departments by 31st August 2025:

A. For Selected Departments

- 1. Listing of IT Applications
- 2. Status of Access to IT Applications
- 3. Status of availability of database
- 4. Status of non-access to IT Applications
- 5. Status of non-access to database

B. For Non-selected Departments

1. AAO SMU attached to the Group Officer be deputed to collect the required information as for selected departments above. The Group Officer can choose to depute any other official from the headquarters at his/her discretion.

IS wing is directed to **identify the requirement for procurement of necessary hardware and software by 20 June 2025** and send the proposal to IS Wing for approval/ procurement/ NOC for procurement under delegation as per Financial Power without involvement of IS Wing.

Sr.AO/SMU will under the supervision of PAG take up cases of non-access to IT Applications or databases with appropriate audited formations.

The database and data repositories created must be used to conduct voucher selection and desk reviews in the field HQs. At the conclave possibilities of Remote/Hybrid Audits were demonstrated. Copies of the presentations consisting of "Risk Assessment for greater Audit Impact", "Technology Horizon – Present & Future", "Capacity Building in Artificial Intelligence and Information Systems Security", "Data Led Audits", "Remote Audits Context, Use Cases, Way Forward", "Remote Compliance Audit" and "Leveraging Information Technology" are enclosed (in email). All wing to carry out one or a few Remote/Hybrid Audit by 31st December 2025.

(This issues under the instructions of the Principal Accountant General)
(Authority: HQ letter No. 189/35-SMU/2025 dated: 14 May 2025)

Senior Audit Officer
SMU

No. SMU/F-1/2025-26/CAG Conclave-V/00-23/SR-546 to 562 Date: 05 June 2025

Copy for information and necessary action to:

- 1) Deputy Accountant General/ Admin & AMG-V
- 2) Deputy Accountant General/AMG-I/ AMG-II/ AMG-III/ AMG-IV
- 3) Sr. Audit Officer/ Report-I/ Report-II
- 4) Secy to Principal Accountant General
- 5) Sr. Audit Officer/ ITA
- 6) Sr. Audit Officer/ Vetting all AMGs
- 7) Sr. Audit Officer/ Report all AMGs
- 8) Sr. Audit Officer/ APDAC
- 9) Sr. Audit Officer/ IS Wing for uploading on Internet/Intranet
- 10) Shri Naresh Ahuja, AAO to ensure uploading on Internet/Intranet
- 11) All Sr. Audit Officers/ Assistant Audit Officers
- 12) All Sections
- 13) Guard File

Senior Audit Officers
SMU