

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

No. SMU/F-1/2025-26/OIOS/00-25

Date: 17 June 2025

**Office Order**

**Subject: Working process in respect of Performance Audit/ Subject Specific Compliance Audit including custody of key documents.**

It has been noticed with concern that submission of audit reports (PA/SSCA etc.) is frequently being delayed, citing the time taken in hyperlinking of key documents in the draft reports as the primary reason.

In this regard, the following instructions are hereby issued for strict compliance with immediate effect:

1. **Key documents** relevant to the audit findings shall be uploaded under the corresponding **audit enquiries/observations in OIOS** during the course of the audit of the entity.
2. A summary of the uploaded Key Documents shall be prepared in Excel format as per the attached proforma (**Annexure-II**) for each audited entity, within five days from the date of completion of the audit. **To avoid duplication in the uploading of Key Documents on OIOS, it must be ensured that no document is entered more than once. The same link should be reused for the document in all future assignments, wherever applicable.**
3. General Orders, such as Guidelines, Circulars, Acts, Rules, etc., shall be centrally uploaded by the AAO/SMU to a specific folder<sup>1</sup> on the AIS module of KMS within OIOS. Timely updation of these documents shall also be ensured. **All field audit parties are required to mandatorily copy the links to these KDs from AIS, instead of uploading them under the 'Field Visit' section.**
4. The Excel sheet will serve as the basis for reference and review of key documents, thus eliminating the need for time-consuming hyperlinking during report finalization.
5. The Audit Teams shall ensure that this process is followed **concurrently with the audit activities**, and no part of this requirement shall be left for the post-audit phase.
6. The Inspecting Officer of the audited entity shall send the Excel file via e-mail to the AAO/SMU of the concerned Group for safeguarding and uploading it onto the Auditee Information System (AIS) of KMS in OIOS, in accordance with the procedure outlined in **Annexure-I**.

(This issues under the instructions of the Principal Accountant General)

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**Senior Audit Officer  
SMU**

No. SMU/F-1/2025-26/OIOS/00-25/STR-5997621

Date: 17 June 2025

Copy for information and necessary action to:

- 1) Deputy Accountant General/ Admin & AMG-V

<sup>1</sup> For reference, access the KMS module of OIOS by following the procedure outlined in Annexure-I. Navigate to the folder titled 'Audit Management Group-II', where department-wise folders have been created. Within each department's folder, a sub-folder named "Acts/Rules/Circulars/Orders" is available".

- 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

## Annexure-I

The process for uploading the Excel sheet containing data related to Key Documents pertaining to a PA, SSCA, or similar assignments is outlined below:

- a. Open OIOS and Click on "Login to KMS"
- b. Go to "Auditee Information System"
- c. Go to "Government of Madhya Pradesh"
- d. Go to "PAG (Audit-I), Madhya Pradesh"
- e. Go to Concerned Audit Management Group
- f. Create a folder by name of the Department and Open it (no need to create if already created)
- g. Create a folder by name of the PA/SSCA etc. and open it (no need to create if already created)
- h. Upload the excel file<sup>2</sup> in the folder

**Note:** The uploading of KDs on the AIS of KMS is restricted to the KMS Manager. Therefore, the AAO/SMU of the concerned Group shall obtain the list of KMS Managers of OIOS from the IS Wing. Subsequently, the AAO/SMU will coordinate with the KMS Manager of the concerned Group to ensure the file is uploaded on OIOS. In the absence of a designated KMS Manager in the concerned AMG, the AAO/SMU shall apply for the role of the KMS Manager to the IS Wing.

  
Sr. Audit Officer/SMU

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<sup>2</sup> The name of the Excel file should be clear and descriptive, allowing other users to easily understand the contents of the file. E.g. If there is an excel file containing the details of key documents in respect of Directorate of Women & Child Development Department, the excel file name may be "KD Details of Directorate of W&CD"