

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I),
MADHYA PRADESH, AUDIT BHAWAN, GWALIOR**

Office order

No. SMU/F-48/O.O. No.-64

Date 13-8-2025

Sub- Engagement Plan for Regular Compliance and Transaction Audits

As per the instructions of Hqrs mentioned in Guidance Note on Stakeholder Engagement Framework No. 89/CR/Gen Corr/2025 dated 18.07.2025, the following instructions are to be followed as per Action Plan mentioned

Sl. No.	Aspect	Instructions of Hqrs.	Action Plan
1.0	Engagement for Regular Compliance and Transaction Audits		
1.1	Pre-Audit Intimation	Send audit intimation letters to auditee office heads, specifying timelines and record requirements.	A Guidance note No. SMU/F-1/2025-26/00-09 dated 05.05.2025 has already been issued containing instructions in respect of Entry Conference with ACS/PS. The same applies for audit of individual units. AMG's are instructed to specify timelines in Audit Intimation letters for record production and mention relevant provisions of DPC Act, 1971, Regulations of Audit and Accounts 2020 and Bhartiya Nyaya Sanhita, 2023 as instructed in the Guidance Note on non-availability or delayed availability of records or non-compliance with the timelines.
1.2	Entry Meeting	Conduct entry meetings with auditee heads to outline audit scope and methodology.	
1.3	Field Audit Interactions	Provide regular updates on audit progress and issue observations as and when prepared.	All field parties are instructed to provide update regularly on audit progress and issue Audit observations.
		Group Officers to escalate to address delays or other issues affecting audit timelines.	

		Perform joint physical verifications to assess service delivery and infrastructure (can to PAs/SSCAs as well as per ADM or guidelines).	<p>An escalation matrix has been separately circulated to AMG's to be followed in AMG's. Group Officers to monitor adherence to the matrix.</p> <p>AMG's to instruct all field parties deputed with tasks of PAs/SSCAs to perform joint physical verifications to assess service delivery and infrastructure using GPS enabled photographs, video-records.</p> <p>Group Officers to monitor that the instructions are followed in the AMG's.</p>
1.4	Exit Meeting	Discuss audit observations and obtain auditee remarks during exit meetings.	AMG's are to discuss on Audit observations and obtain remarks of concerned stakeholders during exit conference meeting.
1.5	Implementation of Previous Recommendations	Verify the implementation of prior audit recommendations with stakeholders.	Report/Report (PAC)Section to follow-up with the appropriate level of stakeholders for implementation of prior Audit Recommendations. Audit Impact Cell to follow-up and maintain records of the impact of the recommendations.
2.0	Key Considerations for Effective Engagement		
2.1	Transparency and Neutrality	Maintain impartiality in all interactions. Document for audit trail, accountability and transparency.	<p>AMG's to ensure objectivity and clarity while interacting to reach at professional judgement.</p> <p>Officials in AMG's to ensure documentation should be done as planned for audit trail, accountability and transparency.</p> <p>Groups officers to monitor its compliance.</p>
2.2	Two-Way Communication	Follow up on stakeholder inputs to enhance audit quality.	Inputs from stakeholders shall be obtained by follow-up and documented.

2.3	Timeliness	Ensure timely intimation and follow-up to avoid delays. Escalate whenever necessary.	Timelines for availability of documents, replies and access to IT applications/availability of database shall be mentioned in minutes of meetings with stakeholders. Escalation shall be ensured as per the matrix sent separately.
3.0	Documentation process	Prepare documenting engagements for inclusion in audit reports.	Annexures stakeholder for inclusion in To be done by Report section in AMG with inputs from field parties.

This issues with the approval of Principal Accountant General.

Sr. Audit Officer/SMU

Endt. No. SMU/F-48/O.O. No.- 64/Std- 1300 to 1315

Date 13.8.25

Copy for information and necessary action: -

1. Secy to PAG (Audit)-I, M.P., Gwalior
2. DAG/AMG-I, AMG-II, AMG-III, AMG-IV and Admin & AMG-V
3. SrAO/APDAC, Report, Report (PAC)
4. AIC-I, AIC-II, AIC-III
5. SrAO/IS wing for updating on Official Website
6. Assistant Director/Raj Bhasha for Hindi Translation
7. Shri Naresh Ahuja, AAO for intranet/internet related work
8. Guard File
9. Notice Board

Sr. Audit Officer/SMU