

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

No. SMU/F-49/OO- 66

Date: 13/8/25

**Office Order**

**Subject: Implementation of Escalation Matrix for Audit Material – Non-Production of Records/Information.**

1.0	In order to ensure timely availability of records and information required for audit and to strengthen accountability in cases of non-production, it has been decided to <b>implement a mandatory Escalation Matrix</b> in all audit wings. <b>(Annexure-I)</b>
2.0	The Escalation Matrix shall be invoked <b>in cases where records/information are not made available within the prescribed timelines</b> , and it shall clearly define the levels of responsibility and timelines for action at each level. The process will include prompt reporting and follow-up by the audit parties and necessary supervisory intervention by Group Officers.
3.0	The <b>concerned audit wings</b> shall be responsible for <b>issuing instructions and operationalizing the Escalation Matrix</b> within their respective sectors. The <b>Report Section</b> , under the direct supervision of the PAG (Audit-I), shall <b>monitor compliance and effectiveness</b> of the escalation process, and ensure that cases of non-production are appropriately recorded and acted upon during report preparation.
4.0	All audit personnel are instructed to strictly adhere to this mechanism and ensure timely escalation and documentation of instances of non-production.

This issues with the approval of the Principal Accountant General.

—Sd—  
Senior Audit Officer/SMU

No. SMU/F-14(Vol-II)/STR- 1340-1363

Date: 13/8/25

Copy for information and necessary action to:

- 1) Deputy Accountant General/ Admin.
- 2) Deputy Accountant General/AMG-I, AMG-II, AMG-III, AMG-IV, AMG-V
- 3) Sr. Audit Officer/ Report/ Report (PAC)
- 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 Officer/SMU



### Escalation Matrix for Non-Production of Records/Information

O/o the PAG (Audit-I), Madhya Pradesh, Gwalior

Stage	Timeframe from Date of Requisition	Responsible Officer	Action to be Taken	Mode of Communication	Remarks
Stage 1	Day 1 (Date of initial requisition)	Audit Party member (SAO/AAO)	Issue formal requisition for records/information to the audited entity	Written requisition/Entry Conference Note	Record to be maintained in working papers
Stage 2	Day 2	Audit Party Head (SAO/AAO)	Reminder to the entity; escalate verbally and in writing to departmental supervisory officer	Written reminder/email	Copy to Group Officer
Stage 3	Day 3/4	Group Officer	Formal letter to Head of Department/Head of Office of the auditable entity	Official letter/email with PAG's approval if needed	Intimation to Report Section
Stage 4	Conclusion Day	PAG (Audit-I)/Report Section	Review unresolved cases; decide on further escalation to administrative authority or inclusion in report as "Non-Production"	Letter from PAG; Include in Audit Observation / Draft Para	Monitoring by Report Section
Stage 5	After issue of IRs	Report Section	Maintain consolidated record of non-production cases across sectors; coordinate follow-up	Monthly update to PAG; Summary report	For use in Compliance Audit Reports

#### Instructions for Use:

- Audit Parties must initiate and document actions at each stage in real-time.
- Deviations from the timeframe must be justified and recorded.
- Report Section will maintain a centralized log of all escalated non-production cases for review and audit reporting.
- This Matrix is to be annexed to the Working Paper File (WPF) for every audit where non-production has occurred.

*[Signature]*  
12/08/2015  
AAO/SMU