

**Office of the Pr. Accountant General (Audit-I) Madhya Pradesh,
Gwalior**

No. SMU/F-1/Vol.2/OO-70

Date : 18/08/2025

Office Order No.

Subject: Action Plan for tracking of Impact of Audit for all Audit Products.

Reference: Office order No. SMU/F-49/AIC/2025-26/OO No. 63 dated 13.08.2025

In continuation of action plan:2025-26 issued vide letter No. SMU/F-49/STR/779-795 dated 02.07.2025, the following instructions are issued regarding the actionable points to be implemented by Audit Impact Cell:

- 1.0** Henceforth, recording and tracking of the impact of audits effected through all types of Audit Products viz, Audit Observations, Inspection Reports and Draft SSCA/PA Reports issued to audited entity/ departments and Audit Reports tabled in assembly shall be done by the Audit Impact Cells. A detailed Impact Log, according to the nature of impact and the stage at which it materialized, shall be maintained in the three sectional formations of Audit Impact Cell.
- 2.0** All the AMGs, Report Section and Report (PAC) Section are to initially forward all the cases in which impact of audits observed on the instance of Audit observations/Inspection Reports, Draft CA/PA Reports and final Audit Reports generated for the past five years to the Audit Impact Cells by 14.08.2025 as per the enclosed format along with relevant documents.
Similarly, further observations on the said cases along with any impact on issuance of Audit Observations during audit is to be forwarded on a **quarterly basis**.
- 3.0** As already clarified in OO No. 63 dated 13.08.2025, cases of audit impact may be based on: -
 - (i) On issuance of Audit Observations during the course of audit,
 - (ii) Response of audited entities on issued Inspection Reports/ draft Audit Reports till finalisation of the report and
 - (iii) Reply received from the audited entity/ through PAC on final Audit Report.
- 4.0** The impacts observed on the instance of audit may include:
 - (i) Recovery effected
 - (ii) Responsibility fixed/ appropriate action taken
 - (iii) Issuance of Administrative Instructions to avoid deficiencies in future
 - (iv) Change in Legislative Rules/ Regulations/ Administrative instructions to bridge the gap initiated as a result of audit findings
 - (v) Improved controls for compliance/compliance to violated Rules/Regulations

5.0 Distribution of above work among the Audit Impact Cells as per AMGs and Report Sections is as follows:

- Audit Impact Cell-I: AMG-II, AMG-III and AMG-IV and allocated Audit Reports
- Audit Impact Cell-II: AMG-I and AMG-V and allocated Audit Reports
- Audit Impact Cell-III: Report Section and Report (PAC) including allocated Audit Reports and excluding Audit Reports allocated to AIC-I and AIC-II

6.0 Additional staff has been allocated to AIC-I/II/III other than three AAOs keeping in view of the above additional work.

The AMGs/ Report Sections are to coordinate accordingly.

(This issues with the approval of Pr. Accountant General)


Sr. Audit Officer/SMU

No. AIC-II/F-03/ 2025-26/ O.O/ -70/s+R-1418 to 1433 Date: 18/08/25

Copy to:

1. Dy. Accountant General/Admin.
2. Dy. Accountant General, AMG-I, II, III, IV and AMG-V
3. Secy. to Pr. Accountant General
4. Sr. Audit Officer/ Report
5. Sr. Audit Officer/ Report (PAC)
6. Sr. Audit Officer/ APDAC
7. Sr. Audit Officer/IS Wing for uploading on Internet/Intranet.
8. Asst. Director/Raj Bhasha, for Hindi translation.
9. Asst. Audit Officer/AIC-I, AIC-II, AIC-III
10. Shri Naresh Ahuja, Assistant Audit Officer, uploading on internet/Intranet.


Sr. Audit Officer/SMU