

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

No. SMU/F-69/25-26/00-76

Date 21.08.2025

**Office order**

**Subject Key Audit issues in compliance audit and their mandatory documentation in IRs.**

- 1.0 As per instructions received through CR Wing's letter no. 103/CR/AAP/2025-26/10-2025 dated 18.08.2025 (copy enclosed) in respect of the subject mentioned above.
- 2.0 A checklist attached to the letter containing list of key audit issues to be examined in course of Compliance Audits are indicative only and are required to be made comprehensive for taking up all necessary and relevant aspects during the compliance audits.
- 3.0 The officers mentioned below are instructed to prepare detailed questionnaires incorporating following key audit issues referred in the checklist attached to the letter as following (by 20 September 2025): -

3.1	Key Issues	Nominated officers for preparing detailed questionnaires
3.2	Governance and Control (Applicable to: All entities)	SAO/AMG-V-R
3.3	Procurement (Applicable to: All entities)	Sh. Manoj Kalani, AAO/SMU
3.4	Human Resources and Entitlements (Applicable to: All entities)	SAO/AMG-IV-R
3.5	Management of Assets (Applicable to: Entities holding large number of/high-value assets)	SAO/AMG-I-R
3.6	Project Management/ Construction (Applicable to: RES, MPRRDA, ULB, PRI, Tribal Deptt. etc.)	Sh. C.P. Shivhare, AAO/SMU
3.7	Accounts (Applicable to: Autonomous Bodies (ABs))	Sh. Ram Manohar Gupta, SAO (Comm.)/AMG-IV
3.8	IT Systems (Applicable to: All Entities)	Sh. Siddhant Diwakar, AAO/Data Support Cell
3.9	Direct Benefit Transfer (DBT) (Applicable to: Entities handling DBT schemes)	SAO/AMG-II-R
3.10	Contractual Workers and EPFO (Applicable to: Entities engaging contractual workers)	SAO/AMG-III-R

- 4.0 The prepared questionnaires will then be circulated to the AMG's which will forward them to Audit teams to apply in key departments being audited in the ensuing and following quarters where these issues can be examined and the same to be documented/linked to the working papers for audit trail.

- 5.0 The questionnaires are to be issued to the audited entities well in advance for optimum utilisation of time and resources and documentation process.
- 5.1 The audit teams shall attach the completed checklists/detailed questionnaires with each inspection report.
- 5.2 Each checklist item/questionnaire points shall be clearly mapped with working papers by referencing.
- 5.3 "Non-compliant" or "Not Applicable" shall be mentioned wherever required.
- 5.4 The questionnaires can be customized based on specific domain/audited entity.
- 5.5 Regular checks as per auditing processes shall continue to be followed and documented by the audit teams.
- 5.6 The Audit observations shall be highlighted for any exception/non-compliance with the checklist items/questionnaire points.

This issues with the approval of Principal Accountant General.

Encl.- As above (Soft Copy)



Sr. Audit Officer/SMU

Endt. No. SMU/F-69/25-26/0276/STR-1514 to 1531 Date 21.08.2025

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 & AMG-V
3. SrAO/IS Wing for updating on Official Website
4. SrAO/AMG-I-R, AMG-II-R, AMG-III-R, AMG-IV-R, AMG-V-R
5. Sh. Ram Manohar Gupta, SrAO (Comm.)/AMG-IV
6. Sh. Manoj Kalani, AAO/SMU
7. Sh. C.P. Shivhare, AAO/SMU
8. Sh. Siddhant Diwakar, AAO/SMU
9. Assistant Director/Raj Bhasha for Hindi Translation
10. Guard File



Sr. Audit Officer/SMU