

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

No. SMU/F-74/2025-26/IT Audit/OO-87

Date: 03 ^{Sept.}~~August~~ 2025

Office Order

Subject: Audit of Information Technology and Cyber Systems/Assets of PSUs and Autonomous Bodies.

In pursuance of Letter No. 79 CA-II/11-2025 dated 10.06.2025 from the Office of the Comptroller & Auditor General of India, (copy enclosed) the following instructions are issued for strict compliance by all field audit parties:

1. Information Technology (IT) and cyber systems have become fundamental to the functioning of PSUs and Autonomous Bodies. Their security and reliability are critical for smooth operations.
2. Accordingly, it is instructed that regular audits of IT and cyber systems shall be undertaken to ensure operational integrity and security. Audit teams shall also derive appropriate audit conclusions based on information available in such systems. In this regard, attention is invited to the Standing Order on "Auditing in IT Environment" issued in August 2020 by C&AG office, which provides detailed guidance on audit of application controls, security controls, and IT security. The provisions of the said Standing Order are mandatory and applicable to all types of audits, whether financial, compliance, or performance.
3. All field audit parties shall ensure that:
 - o Provisions of the Standing Order are strictly followed.
 - o Adequacy of internal IT controls (confidentiality, integrity, non-repudiability, etc.) is assessed.
 - o Any significant deviations or weaknesses observed in IT systems of audited entities are included in audit reports.
4. A comprehensive audit of IT systems of at least the apex units of audited entities shall be undertaken at regular intervals. (Action: APDAC)

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

Sd/-

Senior Audit Officer
SMU

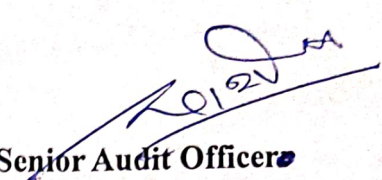
No. SMU/F-74/2025-26/IT Audit/STR-1714 to 1738

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Copy for information and necessary action to:

- 1) Deputy Accountant General/ Admin & AMG-V
- 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/ Legal & Training
- 7) Sr. Audit Officer/ Vetting all AMGs
- 8) Sr. Audit Officer/ Report all AMGs
- 9) Sr. Audit Officer/ APDAC
- 10) Sr. Audit Officer/ IS Wing for uploading on Internet/Intranet
- 11) Shri Naresh Ahuja, AAO to ensure uploading on Internet/Intranet
- 12) All Sr. Audit Officers/ Assistant Audit Officers
- 13) All Sections
- 14) Guard File


Senior Audit Officer
SMU