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

No. SMU/F-14/O.O. 88

Date 03.09.2025

## OFFICE ORDER

**Subject: Working processes in respect of assignments related to Performance Audits/ Subject Specific Compliance audits including Custody of Audit Records.**

1.0 The various assignments in the category contained in the subject above would include:

1.1 Past audit assignments including that:

1.1.1 have been printed in Audit Reports.

1.1.2 closed as per directions/approval of the office of C&AG of India

1.1.3 taken up with the knowledge of the office of the C&AG of India but closed without their knowledge.

1.1.4 taken up without knowledge of the office of the C&AG of India and closed without their knowledge.

1.1.5 those pending at the office of C&AG of India for decision on the assignment.

1.2 The assignments that culminated in an Audit Report also include issues not incorporated in the Audit Report. These include:

1.2.1 those issued as an Audit Product like a Management letter

1.2.2 not issued in form of an Audit Product.

1.3 There are current assignments for the period ending 31 March 2023 which have been submitted for approval to the office of C&AG of India.

1.4 There are current ongoing assignments for the period ending 31 March 2024 which are under process of final submission to the office of C&AG of India.

1.5 There are assignments under progress for the period ending 31 March 2025.

1.6 There will be pilot studies for the period ending 31 March 2026 which are to be taken up in 2025-26.

1.7 Others not currently in knowledge.

**2.0 Instructions for records of Pilot stage: -**

2.1 The records pertaining to Pilot Stage during its execution is held by SAO/Lead team.

2.2 The records of completed Pilot Study till submission of report shall be held by respective SAO/AMG-R.

2.3 The Pilot study may lead to taking up of full-scale assignment or not taking up of the assignment.

2.3.1 In case the pilot study is decided not to be taken up as an assignment, then the Report Section of AMG will prepare a management letter and the records will thereafter continue to be held by the Report Section of the wing.

2.3.2 In case it is decided to take up the assignment then these records will be given to the lead Audit team.

**3.0 Instructions regarding the records pertaining to PAs/SSCAs including those of past: -**

3.1 During the execution of PA/SSCA, the records shall be held unit wise by the concerned audit team.

3.2 During compilation of reports of all units, the records of PA/SSCA shall be held by the Lead team.

3.3 Then the records of PA/SSCA shall be held sequentially by SAO/AMG-R and Report Section till the finalisation of the report.

3.4 After finalisation of the report, the records of PA/SSCA shall be sent by the Report section to **Custodian of Records Section.**

4.0 Instructions for preparation of Inventory of Audit Assignments taken up and did not culminate into a printed Audit Report.

4.1 An inventory of all assignments since 2014 taken up as DCA/SSCA/PA/Pilot Study is to be prepared by individual wings. The current status of assignment as

(a) Printed in Audit Report no…… dated……;

(b) Submitted to Report Section on……..;

(c) Pending with wing ……….;

(d) Pending with Audit Officials and

(e) Others

is to be prepared by each wing and submitted by 15 September 2025 to APDAC

4.2 APDAC will also carry out an independent exercise in the matter at its end.

4.3 A detailed item wise status in the matter will be submitted by SrAO/APDAC to PAG on 22 September 2025.

**5.0 Further instructions are to be followed as: -**

5.1 Establishment of a **Custodian of Records Section** consisting of one AAO and two Auditors. Sh. Anand Kumar Jha, AAO will look after the work of this section in addition to his regular charge of AIC-II. The work of the section shall be as under: -

5.1.1 **Preparation of Inventory of Printed Reports –**

Year wise printed audit reports shall be kept in segregated manner. Lists of the printed audit reports shall be digitalized and mapped with the shelf for easy accessibility.

5.1.2 **Preparation of Inventory of Audit Assignments taken up –**

Year wise audit assignments which have already been taken up but could not reach at the printable stage or dropped shall be kept separately in shelves marked for them.

5.1.3 **Records pertaining to status for Management letters issued –**

Year wise records with supporting documents pertaining to management letters issued shall also be separately kept in shelves allocated for them.

5.1.4 **Listing of the assignments pertaining to last 10 years either closed or pending –**

Listing of the audit assignments carried out during last 10 years shall be done separately for those which have been closed and those which are still pending.

5.1.5 **Records pertaining to Pilot study –**

Report on pilot study and the status of assignment of Audit Execution linked with the pilot study shall be kept separate from records of main audit.

5.2 All AMGs (Report) shall send the records with their lists containing YOD on them and in categorised manner as mentioned in paras 4.1.1 to 4.1.5 to Report section which shall send them by listing together to **Custodian of Records** Section.

5.3 The working process mentioned above applies to all additional documents and records including those uploaded in OIOS, or otherwise.

6.0 Allocation of space and installation of compactors would be done by the Estate Management Section by considering volume of records along with ensuring segregation of records as stated from para 4.1.1 to 4.1.5.

7.0 Posting of manpower will be done by DAG/Admin.

This issues with the approval of Principal Accountant General.

– Sd –

Sr. Audit Officer/SMU

Endt. No. SMU/F-14/O.O. No.- 1739 to 1760 Date 03.09.2025

Copy for information and necessary action: -

1. Secy to PAG (Audit)-I, M.P., Gwalior
2. DAG/Admin.
3. DAG/AMG-I, AMG-II, AMG-III, AMG-IV and AMG-V
4. SrAO/Report of AMG-I, AMG-II, AMG-III, AMG-IV and AMG-V
5. SrAO/APDAC, Report, Report (PAC), SrAO/ITA
6. SrAO/OE-XI for establishment of new section **"Custodian of Records"** under PAG's direct charge with one AAO and two Auditors.
7. SrAO/Estate Management for allocation of space for new section and installation of compactors/almirah by assessing the requirement
8. SrAO/IS Wing for updating on Official Website
9. Assistant Director/Raj Bhasha for Hindi Translation
10. Guard File

3.9.25

Sr. Audit Officer/SMU