

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

No. SMU/2025-26/00-89/

Date 08.09.2025

Office Order

Subject: Checklist for Compliance Audit Teams.

- 1.0 As per instructions contained in SMU Wing (Hqrs)' letter no. 336/68-SMU/2025/ Part-I dated 29.08.2025 (copy enclosed) regarding checklist for Compliance Audit Teams, an Action plan has been prepared as below: -

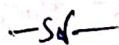
Sl. No.	Questions (Checklist) pertaining to	Action Plan
1.	Procurement Audit	We have taken up Audit of procurement in 14 selected Departments for AAP 2025-26. Group Officers are to include questions that are applicable to the Apex Auditable units in supplementary audit as the audit has already been completed. Questions which are applicable to DDO level auditable units may be added in ongoing/remaining audit execution of 2025-26.
2.	IT Security	DAG/AMG-II is assigned a task of meeting to be scheduled with Sh. Ashish Vashisht, Managing Director, MPSEDC to understand the control environment in respect of IT security in Madhya Pradesh.
3.	Grievance Redressal Mechanism	This is to be determined through supplementary audit of General Administration Department, MP to start with by DAG/AMG-V.
4.	Autonomous Bodies	AMG-III to instruct audit parties for including questions in audit execution of universities. APDAC to identify other formations involved in skilling programmes for including their units for audit during 2025-26.
5	Direct Benefit Transfer (DBT)	AMGs to instruct audit parties to include questions during the audit of the entities involving DBT activities. APDAC to link relevant entities in AAP 2025-26 and issue instructions to audit wing for including the questions.
6	Legal Cases	These questions are universally applicable to all Auditable entities. All AMGs to add relevant questions during supplementary audit of Apex Auditable Entities and ongoing/remaining audit of other auditable entities in 2025-26.

7	Vacancy position in the auditable entity	All AMGs to cover the questions in supplementary audit of Apex Auditable Entities and ongoing/remaining audit of other auditable entities in 2025-26.
8	Fire Safety	AMG-I to instruct audit teams for adding questions during audit of Municipal Corporations. APDAC to identify units where these questions are relevant.
9	Other important areas/issues	AMG-I to instruct the audit teams involved in audit execution of UDHD and ULBs for adding the questions. APDAC to identify units for including such questions.
10	Contractual Workers and EPFO	AMG-III to instruct audit team involved in SSCA on "Compliance to statutory provisions in respect of engagement of contractual employees" to prescribe format for seeking information with questions listed in the checklist pertaining to Contractual Workers/EPFO/etc.
11	Financial Inclusion Saturation Campaign of Department of Financial Services	AMGs to instruct audit teams to see whether application of campaign has been carried out in supplementary audit of Apex auditable units and for ongoing/remaining audit of other auditable units during 2025-26.
12	Municipal service delivery through UPYOG platform	AMG-I to instruct audit teams involved in audit of UDHD and ULBs for adding questions during audit execution. APDAC to link the aspects to units to be audited.

2.0 Various issues/areas/bunch of questions that are most relevant to a specific auditee are to be mapped with auditee units planned under AAO 2025-26 and a detailed report is to be sent to PD (SMU & PPG) by **15 Sep 2025 (Action -APDAC)**

This issues with the approval of Principal Accountant General.

Encl.- As above (Soft Copy)

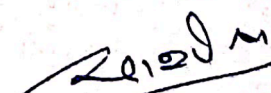

Sr. Audit Officer/SMU

Endt. No. SMU/2025-26/F-⁶⁹3/00-89/STR-1763-1784

Date 08.09.2025

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/ITA, APDAC, Report, Report (PAC)
4. SrAO/All AMGs-V, All AMGs-R
5. SrAO/IS Wing for updating on Official Website
6. Assistant Director/Raj Bhasha for Hindi Translation
7. Guard File


Sr. Audit Officer/SMU