

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

No. SMU/2025-26/F- 46/Vol-II/00-94

Date 17.09.2025

Office Order

Sub: - Draft guidance on Audit of Regulatory Bodies.

As per PPG Wing (Hqrs.) letter No. I/1123911/2025/PPG/17-2024 dated 12.09.2024 annexed with email dated 16.09.2025 of Central Wing (Hqrs.) on the subject cited, comments are invited on draft Guidance on Audit of Regulatory Bodies to support Audit Portal and to provide general framework for conducting audits of regulatory bodies.

Kindly provide your comments (if any) on the draft guidance by 18.09.2025 (4 PM). In absence of any comments, 'Nil' reply may be sent.

End. :- As above

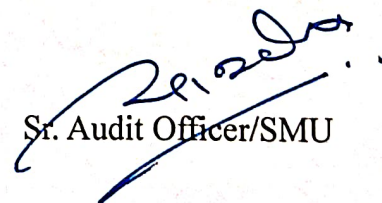
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Sr. Audit Officer/SMU

Endt. No. SMU/2025-26/F- 46/Vol-II/572-1/1853-1868 Date 17.09.2025

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 & AMG-V
4. SrAO/ITA, APDAC, Report, Report (PAC), QCC (AMG-IV)
5. SrAO/IS Wing for updating on Official Website
6. Sh. Utkarsh Yadav, AAO for uploading on internet/intranet.
7. Assistant Director/Raj Bhasha for Hindi Translation.
8. Guard File


Sr. Audit Officer/SMU

भारत के नियंत्रक एवं महालेखा परीक्षक का कार्यालय
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली-110124



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OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
9, DEENDAYAL UPADHYAYA MARG,
NEW DELHI - 110 124

Professional Practices Group

No.I/1123911/2025/PPG/17-2024

Date: 12-09-2025

To,

The Heads of Functional Wings.

Subject: Draft Guidance on Audit of Regulatory Bodies

Madam/Sir,

Kindly find enclosed the draft *Guidance on Audit of Regulatory Bodies* prepared by the Committee chaired by Shri Navneet Gupta, PAG. The guidance is intended to support the Audit Portal and provides a general framework for conducting audits of regulatory bodies.

You are requested to furnish your Wing's comments on the draft guidance within **15 days** of receipt of this communication.

This issues with the approval of the Competent Authority.

Encl: As above

Yours sincerely,

BHASKAR KALLURU

DIRECTOR

Copy To

- All the DG/PD of Hqrs