



महालेखाकार का कार्यालय (ऑडिट-II) ओडिशा, भुवनेश्वर
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT-II)
ODISHA, BHUBANESWAR

CIRCULAR

Monthly Meetings for all AMG Group is scheduled to be held on 31 October 2025 at 11 AM.

Progress of actionable points of C&AG's Strategic leadership conclave will be reviewed against targets & timelines.

Encl: Minutes of meeting held on 29 September 2025


Sr. Audit Officer/ECPA

Memo No. ECPA/Circular/2025-26/147

Date: 24.10.2025

Copy forwarded to: -

1. Secy to Accountant General, Audit (II)
2. PA to DAG (Admn & AMG-I)
3. PA to Sr. DAG (AMG-II)
4. PA to Sr. DAG, (AMG-III)
5. Sr. AOs. (Report PSU/Civil)
6. Sr. AOs. Coordination (AMG-I, AMG-II, AMG-III)
7. Sr. AOs. Vetting (AMG-I, AMG-II, AMG-III)


Sr. Audit Officer/ECPA

Minutes of the Monthly Group Meeting

A monthly review meeting was held on **29 September 2025** at 04:00 PM in the Conference Hall (2nd Floor) of this office to monitor progress on the actionable issues raised during the C&AG's Strategic Leadership Conclave.

The meeting was chaired by the Accountant General (Audit-II), Odisha and attended by Sr. DAG/AMG-II (Online) and DAG/AMG-I & DAG/AMG-III. The SAOs/AOs from ECPA, T & E Section, Report (PSU & Civil) Sections and AMGs also attended the meeting. The meeting commenced with Powerpoint presentation showing progress on actionable points against the targets/timelines.

Strengthening Audit & Professional Practices:

The Accountant General reiterated the importance of adherence to targets and timelines. In this regard, conversion of paras from Part-IIA to DPs ensuring a reasonable success rate may be followed expeditiously. Further, review of **Part-IIB paras and left-out Part-IIA paras of last three years** with special focus on segregation of **fraud & corruption/ misappropriation cases** may also be completed before the next meeting. Department-wise templates/themes of audit paras for facilitating field audit parties are to be completed soon. Emphasis may be given for proper assessment and timely coverage of the high-risk units. For the purpose of quality assurance review and timely coverage of high-risk units, team from Hqrs may be sent to assist and advise the existing field audit party for **monitoring, value addition and quality issues**. It was further asked to include the recovery emanating from PA reports into the total recovered amount. Targets & timelines previously set as December 2025 in respect of issuance of department-wise MLs are to be adhered to. KFA (Key Focus Area) & KRA (Key Result Area) framework is to be completed before the next monthly meeting as per the AG's instructions. It was further instructed to pursue the complaint cases diligently during Audit. Field officials may please be communicated to pursue EPF/ESI paras & the same are to be clubbed together at the Hqrs level. Stress may be given for sampling of contracts and selection of months for conducting detailed audit. It was also asked to give due diligence in cases of splitting of works. Cases of non-furnishing of data/records may please be brought to the notice of higher authorities promptly. Further, a proper system of monitoring & coordination with the Field Parties may please be ensured.

The Accountant General also invited open suggestions with regard to IR Grading Framework from all officers/officials. It was further stated that the outstanding marks in APAR would be given **only for outstanding work** performed instead of the routine works. Concerns were raised regarding timeline failure in sending batch-wise DP materials to the Hqrs and instructed to complete the same by the next meeting. All the award criteria & PMF parameters mentioned under Category I and Category II CAG Award Scheme pertaining to the Admin Group, AMGs & Report (Civil & PSU) sections should be monitored diligently.

Stakeholder Engagement:

The AG re-emphasized use of Remote Sensing and GIS-related technology and its use in audit wherever warranted. All Groups must identify suitable area for audit applications of Remote Sensing & GIS. Learning outcome of the workshop on “Inventory management and transportation of paddy/rice” by IIM Mumbai, along with a list of identified areas for audit applications of Remote Sensing & GIS may please be submitted. VLC data should be made available to all Groups. The AG also applauded the successful conduct of workshop on “familiarization with dashboards/interfaces of i3MS portal.” Further, conduct of similar workshop in respect of i4MS, IFMS & WAMIS portals needs to be taken up with the help of experts from the AG (A&E) office in due course. Challan fraud workshop is very crucial from the point of view of detecting fraud related cases and as such it is instructed to conduct the same expeditiously. External expert consultation may be pursued in required areas as and when needed.

Capacity Building & Collaboration:

The Accountant General appraised the separate excel sheet depicting skill gap identified, topics selected for training, and the no. of officers who got trained. He further asked to develop a framework by including audit expertise & experience as well. The said skill-gap identification should be prepared in such a manner that it proves to be handy for preparation of the AAP 2026-27 which should commence from November 2025 onwards. Regarding enrolment of 2 officers in Python and Power BI courses, it is instructed to increase this number from all Groups/ Sections. Accounts Experts from A&E office may be invited for conducting workshops on familiarization of dashboards/interfaces of IFMS and WAMIS. A small demo of audit utility of the

Google-earth pro was given in the meeting session. However, a detailed training session from the perspective of its further **use in audit** may also be taken up on a larger scale. AG directed the Data Analytic Cell to enhance the number of officers trained and enrolled.

Leveraging Technology & Remote Auditing:

Remote access of records for audit at Hqrs office level may be resorted to for **all low-risk and salary-based units** after a pilot test. Further, the officers from Field Audit parties who have failed to meet the DP targets may be assigned with the audit of these low-risk units along with some other officers at Headquarters. The AG also reiterated to pursue compilation and dissemination of internal databases (e.g., VLC, Transport, Budget etc.). EDP section-in-charge will be leading this initiative by forming a knowledge-sharing group. All official files and correspondences may please be put up and made on e-office.

All the assigned targets may be completed by the next monthly meeting or by the given timeline wherever mentioned specifically. AMGs/Report Sections are further instructed to compile and forward the data on progress achieved in the last two (2) Quarters, that is, **progressively up to the month of September 2025**, on various actionable points/parameters mentioned below in the given format. Data/ information regarding any other work, if any, may please also be included as initiatives.

Sl. No	Actionable points/Parameters	AMG-I AMG-II AMG-III Report (Civil) Report (PSU)	AMG-I AMG-II AMG-III Report (Civil) Report (PSU)
		Progressively up to last Monthly meeting dated 29.09.2025	Additions from the last monthly meeting (29.09.2025) to till date
1	Recoveries at the instance of audit		
2	Changes in legislation/policies/rules/regulations based on Audit Reports.		
3	Action taken in implementation of previous report recommendations (PA/SSCA/CA) & Status of 'Review Reports' of past 5 years.		
4	Management Letters (MLs) issued		
5	No. of officials trained for/enrolled in Data Analytic Cell		
6	Status of KFA & KRA framework		
7	Status of 'Communication to the field party personnel		

	regarding EPF/ESI paras'		
8	DNs issued		
9	DPs processed		
10	Fraud/Corruption & Misappropriation paras of last three years. (along with subject, name of the contributor & money value involved)		
11	Accounts certification in time & beyond prescribed period		
12	IRs issued in time & beyond 30 days		
13	iGOT/Swayam enrolment & passed in mandatory courses		
14	Enrolment & passed status of 'Other specialized courses & trainings'		
15	Python & Power BI enrolled/passed officials		
16	GIS/tableau trained officials		
17	Themes/Templates developed for paras/topics (Department-wise)		
18	Status of 'Stakeholder Engagement' (for each PA & SSCA)		
19	No. of officers/officials 'Trained on ADM'		
20	Status of inputs on revision of the CA Guidelines.		
21	Status of Skill-Gap identification & Training provided in the area of identified Skill-Gap		
22	Status of 'access to databases like IFMS, WAMIS, e-Procurement etc' and repository made thereof.		
23	No. of Desk Reviews conducted in accordance with the prescribed procedure		
24	Any other work, if any		
Admin Group			
25	Assessment report of 56-J cases, if any		
26	Status of 1. Settlement of AC Bills 2. Annual Physical Verification of stock 3. functioning of Sexual Harassment Committee 4. Disposal of old and obsolete records 5. Job rotation in sensitive posts etc.		
27	Any other work, if any		


 Sr. Audit Officer/ ECPA