

Standard Operating Procedure (SOP) for Issuance of Inspection Reports in respect of Data-Led/Hybrid Audits

1. Background

In pursuance of the directions contained in Headquarters' letter No. 489/88-SMU/2025 dated 31 December 2025 regarding issuance of Inspection Reports in respect of data-led remote/ hybrid audits, the following procedure is prescribed for uniform implementation in this office.

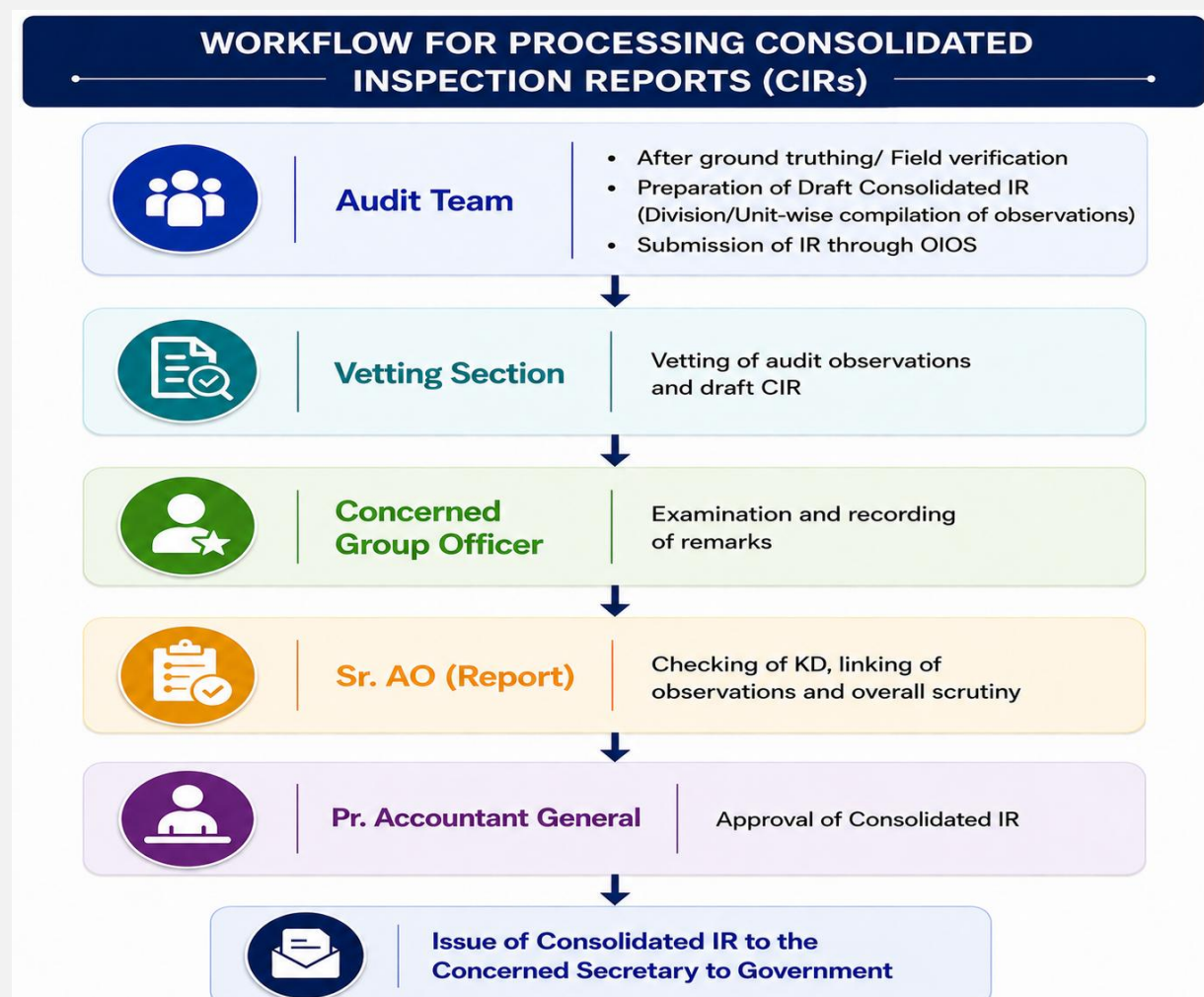
2. Applicability

This SOP shall apply to data-led remote/hybrid audits where audit observations are generated through data analysis and field visits undertaken for validation/ substantiation of such data led observations.

3. Issuance of Inspection Reports

3.1 In respect of data-led remote/hybrid audits covered under this SOP, Inspection Reports shall not be issued to the audited entity where the audit teams visit for validating/substantiating audit observations after data analysis.

3.2 Instead, one Consolidated Inspection Report (CIR), incorporating the vetted audit observations and related details pertaining to all Units/ Divisions covered under the ground truthing/ field verification, shall be issued to the concerned Secretary to the Government. Workflow for Processing of Consolidated Inspection Reports (CIRs) shall be as under:



4. Timelines of Issuance of CIRs

The consolidated IR is to be issued within 30 days after the last field verification. Group officers are personally responsible to monitor this timeline.

5. Other Audits

The existing procedure relating to issuance of Inspection Reports shall continue to apply in respect of audits other than those covered under Para 2 above.

6. Compliance of SOP

All concerned shall ensure strict compliance with this SOP. Since the first phase of data-led remote/hybrid audits for 2026-27 is nearing completion and consolidation of Inspection Reports is under process, all Consolidated Inspection Reports pertaining to the first half of 2026-27 shall be processed and issued to the concerned Secretaries to the Government of Himachal Pradesh within the timelines directed under Para 4.