I/254949/2023

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) TELANGANA

AG(AU)TS/Office Orders/22-23   Dt: 27.03.2023

Office Order

Sub: Implementation of OIOS-Complete switch over of Audit process into OIOS from 1st April 2023.

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As per instructions of Head Quarters , the office is to work completely on OIOS from 1st April 2023. Functional wings have been planning, programming and executing field visits in OIOS and also carrying on the process of vetting of IRs and dispatching of approved IRs in OIOS. In order to achieve 100 percent implementation of OIOS in the office, the following tasks/functions, inter alia, are to be executed in OIOS from 1-4-2023 by the sections concerned :

1. <u>Audit Planning Section (APRC):</u>

- Maintain Audit Universe in OIOS with email IDs, DDO Codes to the extent possible and with correct hierarchy of the auditable entities.
- Create Annual Audit Plan(AAP) with all Audit Assignments under the plan viz Compliance Audit, Detailed Compliance Audits/ Subject Specific Compliance Audits ,Performance Audits, Financial Audits in OIOS.
- Map auditable entities to Audit Assignments in AAP

2. <u>Programming Section (Coordination Section) :</u>

- Assign the tasks of Designing of ADMs, Toolkits, Sampling approaches to officials concerned.
- Update Audit Universe, duly removing duplicates/non-functional Units
- Create Field Audit Teams and drawing Tour Programmes for field audits
- Process deviations in Tour Programs and update programmes in OIOS so that the actual dates of audit is depicted in OIOS.
- Receive and watch Draft IRs of completed Field Visits submitted for QA/QC and onward transmission to Edit Sections concerned.
- Tour Program for field parties to be drawn and sent for approval of Group Officer 2 weeks in advance.

3. <u>Field Audit Teams:</u>

- Initiate Field visit (FV) in OIOS on the day of commencement of Audit of concerned auditable entity in respect of all audit assignments including Pas, DCAs and SSCAs etc.
- Record Requisitions (RR), Audit Enquiries (AE), Audit Observations (AO) are to be prepared through the respective menu in OIOS.
- All the RRs, AEs, AOs to be issued to auditable entity are to be generated in OIOS only bearing unique OIOS id , and issued to the auditable entity in real time.
- Replies of the Department are to be incorporated in AO and attached in Key Documents.

Items of Verification , if any , are to be attended in OIOS
- RRs, AEs, and AOs that are closed / proposed to be dropped on the reply of the Department are to be closed/proposed for not pursuing further in OIOS. AOs are to be linked to AEs concerned if they are based on the AE.
- All Key Documents relevant to the AO are to be necessarily attached and hyperlinked.
- Deviation Requests are to be forwarded to Coordination section in advance through OIOS only.
- Make use of Offline Application of OIOS in case of no internet connection.
- All P As/DCAs/SSCAs to be processed in OIOS.

4. Editing Sections:

- While performing QA/QC, Editing sections are to ensure that all the AEs, RRs, AOs, and forwarding documents are available and all the fields in AOs, like materiality, financial impact, PDP Flag are properly filled/marked.
- To ensure that all relevant KDs are properly hyperlinked, Final approved version of IR is attached to Audit Product and the audit product is dispatched to auditable entity through email and by post.
- To verify whether the AOs need to be merged, or added as sub paras and execute the same in OIOS.
- To be diligent in deciding the subject(title) of the para, as the subject of the para would be the primary guidance for broad categorization of Audit Observation for further processing as Draft paras.(DP Cell, Reports Section may be consulted to have uniform interpretation of category of para based on the title)
- Special Points/ Points Marked for Verification in a particular Auditable entity is to be added in Items of Verification Tab (under Actions) of the concerned Auditable entity(can be searched and accessed in Audit Universe Tab)

5. DP Cell and Reports Sections:

- DP Cell has to prepare and issue Factual Notes/Statement of Facts(SOF) ,wherever applicable, in OIOS through the following path:

  1. Audit Product>Create New>Audit Product Profile=Statement of Fact(OIOS)-for processing those paras created and available in OIOS
  2. Audit Product>Create New>Audit Product Profile=Statement of Fact(NON-OIOS)-for processing those paras created outside OIOS.

- The Section can use BI Reporting Feature of OIOS or Search Audit Observation tab under Audit Execution module to list out all Audit Observations available in OIOS along with the details of the auditable entity, Audit Assignment from which the audit observations flows.
- With the Details available from the above said sources, the DP Cell may create SOF in OIOS, duly including the Paras deemed fit for developing the same to DPs and updating the audit observations as needed.
- Once, SOF created and issued by DP Cell, Reports Cell is to access the cases through Audit Product>Search Audit Product.
- Reports Cell to take up the Process of preparation and issue of Draft Paragraphs and further, forwarding of Audit Material to Head Quarters in OIOS.

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6. Wing Administrator:

- Wing Administrator should ensure that office structure , persons- in- position , is maintained properly in OIOS by duly effecting postings, and reliefs of officials in real time in OIOS (attaching Posting Order/Relief Order as required in OIOS)
- To see that, all Posts/officials in the wing are provided with relevant roles and are given appropriate record based permissions for their functioning in OIOS.
- To arrange for training of the officials in the wing on required modules/functionalities of OIOS and attending to issues, if any, in working on OIOS.
- Dissemination of information on new releases, updated functionalities in OIOS among the members of the Wing.

7. Miscellaneous:

- Sections dealing with Financial Audits are to process all Financial Certifications, and Separate Audit Reports(SARs) completely in OIOS.
- In case of any issues/difficulties in working with OIOS, officials have to bring the specific issue to the notice of Wing Administrator/Office Administrator/ Nodal Officer/OIOS Cell, and get it resolved for performing their tasks in OIOS without leaving the issue unattended and reverting to Non-OIOS process.

This issues with the approval of Accountant General (Audit).

Sd/-
Dy. Accountant General/ Admn.