

**Office of the Principal Accountant General (Audit-I),
Madhya Pradesh, Gwalior**

No: SMU/F-1/AAP 2025-26/O.O/03

Date: 7/03/2025

Office Order - 3

Subject:- Processing of Draft Reports of Performance Audit/Compliance Audit

To strengthen the processing of Draft Reports of Performance Audits/Compliance Audits, the following directions of the Principal Accountant General are being circulated in continuation of Office order no SMU/F-1/AAP 2025-26/O.O./02 dated 12.02.2025 for compliance during AAP 2025-26 and onwards:-

- 1.1 On completion of field audit and compilation work, the lead audit team engaged with the audit work will submit the draft report along with key documents (KDs) to the Report section of the functional group concerned.
- 1.2 The Sr AO/AAO of the Report section of the Group will check the draft report duly verify it with the KDs and ensure to hyperlink the KDs with the draft report in OIOS. In compliance of Hqs letter No 19/CR/Coord/Misc Correspondence/8-2023/Vol-III dated 12.02.2025, Group officer is to ensure that the draft audit report is accompanied with the Audit Finding Matrix (AFM).
- 1.3 During the processing, one official from the audit team may be retained for assistance of the Report section in the concerned group.
- 1.4 After checking, the Report section of the group will forward the material to the Report section under direct charge of PAG along with AFM, certificate of correctness and Assurance Memo in the format prescribed vide HQs letter No 213/PPG/19-2021 dated 12 December 2023.
- 1.5 Concerned Group Officer is required to ensure that the draft report is sent to the Report section under direct charge of PAG at least one month before the due date of sending the draft report to Headquarter office.
- 1.6 On receipt of draft report material from Report section of the group, the Report section under direct charge of PAG will vet the report and check the relevant KD linking. If required, assistance from officials of Report section of the concerned group may be taken.
- 1.7 Report section under PAG will submit the report to PAG for approval and onward submission to HQs. After approval by PAG, the draft report will be sent to HQs through e-mail/OIOS and to the State Government by Report section. Reminders to the State Government are to be issued by the Report section under PAG for obtaining replies timely.
- 1.8 On receipt of Government replies, draft report will be updated by the Report section of the concerned Group. Exit conference and related correspondence will be done through Group DAG by the Report section of the Group.

- 1.9 On receipt of Annotations from HQs, the Report section of the concerned Group will attend to the queries, if required assistance of one member from concerned audit team may be taken. If required, the draft report will be revised and a Compliance statement of the annotations will be prepared by the Report section of the concerned Group and forwarded to the Report section under PAG along with additional KDs, if any.
- 1.10 Report section under PAG will check the Compliance statement and revised report and submit to PAG for approval.
- 1.11 If HQs visit is required, in the first instance the AAO of the Report section of concerned wing followed by Sr AO will be sent to Headquarters for addressing their concerns. Thereafter, the officials of the Report section under PAG will be sent. As far as possible, the officials on the assignment will not be sent to Headquarters for attending to their queries.
- 1.12 Once the draft report is approved by HQs, Bond copy shall be prepared by Report section under PAG. If required, assistance of Report section of the group may be taken.
- 1.13 While preparing the bond copy of the report, compliance of the directions of HQs regarding visual identity of the Audit product received vide letter No 439/22-PPG/2024 dated 22.08.2024 are to be complied with. Till further orders, Hard copies of KDs are to be retained with the group, soft copies to be made available to Report section under PAG.
- 1.14 After approval of Bond copy, translation work is to be taken up by the Report section of the concerned Group with the assistance of one/two members of concerned audit team. Translation of the Report is to be thoroughly checked by the Hindi Cell. The translated Report along with the certificate of correctness is to be sent to Report Section under PAG for printing work.
- 1.15 The work related to Printing, submission for Countersignatures, submission for laying of report etc. will be done by the Report section under PAG.

(This is issued with the approval of Principal Accountant General)

**Sd/-
Senior Audit Officer/SMU**

No:SMU/F-1/AAP 2025-26/STR-115

Date: 07/03/25

Copy for information and necessary action to:-

1. Secy to PAG (Audit-I) MP Gwalior
2. Dy AG/Admn and AMG-V
3. Dy AG/AMG-I
4. Dy AG/AMG-II

5. Dy AG/AMG-III
6. Dy AG/AMG-IV
7. Sr AO/AMG-I (Report)
8. Sr AO/AMG-II (Report)
9. Sr AO/AMG-III (Report)
10. Sr AO/AMG-IV (Report)
11. Sr AO/AMG-V (Report)
12. Sr AO/Report-I
13. Sr AO/Report-II
- ✓ 14. Sr AO/IS Wing for uploading on internet/intranet.
15. Shri Naresh Ahuja, AAO to ensure uploading on internet/intranet.
16. Guard file.


6/3/25
Senior Audit Officer/SMU