

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

No: SMU/F-1/O.O/05

Date: 11/03/2025

Office Order # 5

Subject:- Procedure for dealing with the complaints in respect of Auditee.

On the subject above, the procedure of dealing with the correspondence received in respect of auditee in the form of complaints is to be adopted as under:-

- 1.1 On receipt of letter in the form of complaint **from auditee/private parties in respect of affairs of the auditee**, the General section shall mark the letter to the concerned group. The concerned Group shall deal with the complaint and acknowledge as under in case of complaints in respect of auditee received from private parties:-

"Your letter ----- dated -----regarding-----has been received. This would be examined for its use in the audit process. This office is not a part of Grievance Redressal Mechanism for State Government of Madhya Pradesh. This office is also not a part of Vigilance Mechanism for the State Government of Madhya Pradesh. In the event of the contents of your letter being examined as a part of audit process, where any findings are to be communicated, the same shall be done as audit product in audit process. No further communication in the matter to you is provided for in the Audit process."

- 1.2 Responses will be sent through official e-mail as far as possible at the level of Assistant Audit Officer.

2. A list of all such material will be examined by the concerned section at the auditor level and will be submitted to Assistant Audit Officer for incorporation in the Special Point Register where required and Assistant Audit Officer shall submit to Senior Audit Officer. Where any of the point is assessed to be incorporated in the Special Point Register, audit units will be identified and submitted to the Group Officers by the Senior Audit Officer. This would include Auditee units as well as a detailed note. Under no circumstances would identity of the person (private party) from whom the letter received or the letter in original or photocopy of the letter would be provided to any official of the audit party.

2.1 A separate senior official in every wing at the level of Asst Supervisor/ Supervisor would deal with the letters including conversion of the content of the letter to the note for keeping it into Special Point. Separate senior official means an Assistant Supervisor/Supervisor who shall convert the contents of the letter to detailed note (specific point) for the purpose of enabling Audit by deputed audit officials. Deputed audit officials will incorporate the matter suitably in the Guidelines/Audit Design Matrix/Checklist, as may be adopted in the audit process.

3. If a letter partly pertains to another wing as well, the letter will be submitted to Group Officer within five days of the receipt of the letter and the part of letter related to another wing will be approved for transfer to another wing at the level of the Group Officer. A note at the level of the AAO of the section will thereafter be transferred to concerned wing. The letter from the private person/entity is not required to be transferred. Where the matter cannot be segregated for examination amongst wings in the assessment of Group Officer, the file will be put up to the PAG for his instructions (maximum 10 days).

4. If the letter does not pertain to the wing receiving, it shall be transferred back to the General section under orders of Sr AO within a maximum of 5 working days. AAO/General section will put up to Secy to PAG, if he/she cannot identify the section/wing to which it is to be sent.

5. During desk review of the auditee units the special points of the auditee to be examined is to be incorporated in the Audit Design Matrix.

6. A monthly return on every 5th of the month, on the receipt/action taken on these communications from Private parties in respect of the auditee units is to be sent to ITA by concerned wing in the following format:-

Monthly Return relating to action taken on the communications from Private Parties in respect of the auditee units

Letter No and Date	Mode of Receipt	Name and address of the complainant	Whether received from auditee or private party	Content of the matter	Action taken

7. The letter from a private party/auditee related to working of audit officials will not be covered by the instructions of this office order.

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

Sd/-

Senior Audit Officer/SMU

No:SMU/F-1/STR-138

Date: 11/03/2025

Copy for information and necessary action to:-

1. Secy to PAG (Audit-I) MP Gwalior
2. Dy AG/Admn and AMG-V, Dy AG/AMG-I, Dy AG/AMG-II, Dy AG/AMG-III, Dy AG/AMG-IV
3. Sr AO/AMG-I (Hq), Sr AO/AMG-II (Hq), Sr AO/AMG-III (Hq), Sr AO/AMG-IV (Hq), Sr AO/AMG-V (Hq), Sr AO/Report-I, Sr AO/Report-II, Sr AO/ITA, Assistant Director (Rajbhasa)
4. Sr AO/IS Wing for uploading on internet/intranet. *for Hindi translation*
5. Shri Naresh Ahuja, AAO to ensure uploading on internet/intranet.
6. Guard file.

Senior Audit Officer/SMU