

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

No. SMU/F-1/2025-26/ CAG Conclave-I/00-14

Date: 04 June 2025

Office Order

C&AG's Strategic Leadership Conclave was held on 28 & 29 April 2025. The Action Taken Points emanating from the Conclave have been circulated vide letter no. 189/35-SMU/2025 dated 14 May 2025 by the Strategic Management Unit of Office of the Comptroller and Auditor General of India. One of the instructions involves action to "Strengthen audit and professional practice". The following actions are to be taken by this office:

1. **Audit Quality-** The Audit objectives for Performance Audits should not generally exceed three, the audit scope should be narrower with sharp focus, and sample size should be carefully decided to ensure that performance audits are finished within the stipulated time of about five months in the field. **Action: (AMG-I/II/III/IV/V, SMU and APDAC)**
2. Audit Design Matrix must be prepared with greater care, focus on performance issues and the number of questions at each level should be minimal (ideally not more than ten). **Action: (AMG-I/II/III/IV/V, SMU and APDAC)**
3. Stakeholder engagement at each stage of the audit process is crucial to know the changes/initiatives in respective area/domain of audit concern; to ensure response from executive and also to add value to the stakeholders. **Action: (AMG-I/II/III/IV/V, SMU and APDAC)**
4. Appropriate incorporation of the views of the auditee must be ensured and reporting should be balanced. Good practices noticed in audit must figure in the audit report. **Action: (AMG-I/II/III/IV/V, and Report-I/II)**
5. There should be clarity, brevity and accuracy in drafting reports and the recommendations should be constructive and implementable. **Action: (AMG-I/II/III/IV/V, and Report-I/II)**
6. The Field Audit Offices bear primary responsibility for ensuring the timeliness and quality of audit reports. **Action: (AMG-I/II/III/IV/V, and Report-I/II)**
7. Each Performance Audit and Subject Specific Compliance Audit (SSCA) must contain an annexure covering details like engagement with various stakeholders (departmental officials, Public interest group, domain/subject matter experts) during selection of topic, pilot study, entry conference, exit conference and efforts made in implementation of previous reports recommendations etc. **Action: (AMG-I/II/III/IV/V, and Report-I/II)**

(This issues under the instructions of the Principal Accountant General)
(Authority: HQ letter No. 189/35-SMU/2025 dated: 14 May 2025)

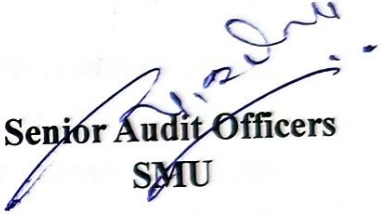
Sd/-
Senior Audit Officer
SMU

No. SMU/F-1/2025-26/ CAG Conclave-I/00-14/STR-453 to 464 Date: 04 June 2025

Copy for information and necessary action to:

- 1) Deputy Accountant General/ Admin & AMG-V
- 2) Deputy Accountant General/AMG-I/ AMG-II/ AMG-III/ AMG-IV
- 3) Sr. Audit Officer/ Report-I/ Report-II
- 4) Secy to Principal Accountant General

- 5) Sr. Audit Officer/ ITA
- 6) Sr. Audit Officer/ Vetting all AMGs
- 7) Sr. Audit Officer/ Report all AMGs
- 8) Sr. Audit Officer/ APDAC
- 9) Sr. Audit Officer/ IS Wing for uploading on Internet/Intranet
- 10) Shri Naresh Ahuja, AAO to ensure uploading on Internet/Intranet
- 11) All Sr. Audit Officers/ Assistant Audit Officers
- 12) All Sections
- 13) Guard File


Senior Audit Officers
SMU