

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I),
MADHYA PRADESH, AUDIT BHAWAN, GWALIOR**

Office Order

No. SMU/F-14/O.O No.- 31

Date **25-06-2025**

Subject: – Instructions for enhancing drafting standards and ensuring timeliness in Audit Reports.

Reference: - (1) No. SMU/F-1/2025-26/SMU/CAG Conclave-III/OO-16 dated 04.06.2025
(2) No. PAG Sectt./F-51/OO 09 dated 22.05.2025

In compliance to instructions by Hqrs., Audit Reporting shall be balanced and constructive with adherence to timelines in following manner-

Sl.No.	Key performing indicators for Audit Reports
1.0	<p>Audit reports shall incorporate views of the Auditee and good practices -</p> <ol style="list-style-type: none">1. Appropriate incorporation of the views of the Auditee must be ensured and reporting should be balanced. Recommendations in Audit Reports shall be constructive and implementable.2. Good practices noticed in the Audit must be figured in the Audit Report. Ensure recommendations are actionable, realistic, and aligned with acceptable benchmarks.3. The same shall be monitored from time to time.4. Good practices adopted by Auditee during Audit and before reporting shall also be included. <p><i>(Target: 100 per cent to be achieved during currency of AAP 2025-26)</i></p>
2.0	<p>Clarity, accuracy and brevity shall be ensured in drafting Audit reports –</p> <ol style="list-style-type: none">1. SSCAs shall contain less than or equal to 20 pages with 3-5 recommendations.2. PAs shall contain less than or equal to 55-60 pages with 4-6 recommendations.3. Standalone PAs shall contain less than or equal to 80-90 pages with 6-8 recommendations excluding appendices.4. Combines Audit Reports, if any, shall contain less than or equal to 100 pages excluding appendices. <p><i>(Target: 100 per cent to be achieved during currency of AAP 2025-26)</i></p>
3.0	<p>Timeliness and quality of Audit Products shall be ensured –</p> <p>Timeliness Monitoring: CR wing has determined a 12-month product cycle for CAs, and 15-month product cycle for PAs which means that all SSCAs should be submitted to the CR wing by 1 April of the following year and all PAs by 1 July of the following year, <i>i.e.</i>, after the expiry of the Audit period. Consolidated Audit products are to be submitted by 1 October (18-month cycle for the entire product).</p> <p>This is to be 100 <i>per cent</i> achieved during the currency of AAP 2025-26 as follows:</p> <ul style="list-style-type: none">• All SSCAs of AAP 2025-26 should be submitted by 31 Dec 2025 staggered as per the timelines indicated by the CR wing.

	<ul style="list-style-type: none"> All PAs of AAP 2025-26 should be submitted prior to 1 April 2026 as per prescribed timelines. All standalone Audit products (bond copies) should be submitted prior 15 August 2026 as per prescribed timelines. <p>Target dates for Audit Execution (Field work) have been revised vide letter no. APDAC/AAP 2025-26/STR-85-86 dated 17.06.2025 so that all the field work of all five SSCAs are completed within timelines given by Hqrs. Further instructions if any will be issued by APDAC.</p>
3.1	<p>All AMGs are instructed to follow deadline-driven reporting schedules with accountability measures for Audit teams. All SSCAs should be submitted to Report Section (as per prescribed timelines).</p> <p>(Target: 100 per cent to be achieved during currency of AAP 2025-26)</p>
3.2	<p>Standardize report formats emphasizing clarity, accuracy, and brevity-</p> <p>For clarity and accuracy in drafting Audit Reports, quarterly trainings shall be imparted by the Resource persons identified on the subject matter by the training formation of the office. A training module has already been designed in the matter by PAG.</p> <p>All AMGs to implement the Standardised Report Template for Executive Summary, Overview/Chapter-I, Conclusions and Recommendations in Audit Reports and Standalone PAs as and when the same is received from CR Wing.</p>

(This issues with the approval of Principal Accountant General)

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Sr. Audit Officer (SMU)

Date 25-06-2025

No. SMU/F-14/O.O No.- 31/STR-699 to 713

Copy for information and necessary action: -

1. Secy to PAG (Audit)-I, M.P., Gwalior
2. DAG/AMG-I, AMG-II, AMG-III, AMG-IV and Admin & AMG-V
3. SrAO/APDAC, Report-I, Report-II, QCC(AMG-IV)
4. SrAO/IS wing for updating on Official Website
5. SrAO/Legal Cell (Training) for organising trainings/workshops by identified Resource Persons and for adherence to Standardised Report Template on receipt from Hqrs.
6. Assistant Director/Brajhasha for Hindi Translation
7. Shri Naresh Ahuja, AAO for intranet/internet related work
8. Guard File
9. Notice Board


Sr. Audit Officer (SMU)