

Office of the Pr. Accountant General (Audit-1)
Madhya Pradesh, Gwalior

No. SMU/F-49/Audit Impact Cell/ 2025-26/ O.O/63

Date: 13.08.2025

Office Order

Subject: Actionable Points from the Two-Day Workshop on KPI Framework and Action Plan of the Central Region held on 3-4 July 2025 for Audit Impact Cell to keep track of Impact of Audit for all Audit Products.

A two-day workshop was organized by the Central Region from **3rd to 4th July 2025** at Hqrs. Office to discuss the Strategies and way forward for implementation of the Key Focus Areas Identified by CAG through the KPI Implementation Framework.

During the workshop, presentations were made by Heads of Department (HoDs) on various aspects of the **Key Performance Indicator (KPI) Framework**, along with implementation strategies. The deliberations provided valuable insights and best practices relevant to enhancing audit quality and operational efficiency.

The following actionable points have emerged, which are to be implemented by Audit Impact Cell in coordination with all audit wings:

1. Strengthening the Role of the Audit Impact Cell

1.0 Expansion of Audit Impact Cell Scope:

The Audit Impact Cell shall now be responsible for tracking the **impact of all audit products**, and not just Audit Reports in coordination with all wings. This includes:

- Inspection Reports
- Audit Observations
- Draft SSCA/PA Reports
- Final Audit Reports

All Wings to send the information to Audit Impact Cell.

1.1 Recording Impact at Multiple Stages of Audit:

Details of audit impact shall be maintained at the following stages:

- **Stage I:** prior to issue of Inspection Report but after issue of Audit Observation.
- **Stage II:** After issuance of Inspection Report or draft SSCA/PA Report but prior to issue of Audit Report
- **Stage III:** After issuance of Audit Report

1.2 Types of Impacts to be Recorded:

The impact recorded may include:

- Assurance of Action or Action itself
- Recovery
- Fixing of Responsibility
- Issuance of Administrative Instructions to avoid deficiencies in future.
- Change in Legislative Rules/Regulations/Administrative instructions to bridge the gap initiated as a result of audit findings.
- Others if any

The Audit Impact Cell is to maintain a detailed **Impact Log**, segregating the nature of impact and the stage at which it materialized.

2. Coverage in Audit

The impact could be restricted to coverage in Audit as well as beyond the coverage in Audit (which is initiated on Audit findings but in excess of Audit sample.)

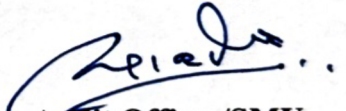
(This issues with the approval of Pr. Accountant General)


Sr. Audit Officer/SMU

No. SMU/F-49/Audit Impact Cell/ 2025-26/ O.O/ STR-1276 + 01299 Date: 13.08.202

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