

**Office of the Principal Accountant General (Audit-I), West
Bengal**

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EDP SECTION

Office Circular

O.O.No.EDP/80/IS Security Guidelines and Instructions/2025-
26/45 Dated: 12.12.2025

**Subject: Standard Operating Procedure (SOP) for
document collection during Audit for subsequent
conversion utilizing OCR technology and conducting
data analytical tasks - regarding**

This Standard Operating Procedure outlines the standardized process for efficiently collecting physical documents into digital formats during an audit utilizing mobile devices and scanning technologies, followed by Optical Character Recognition (OCR) conversion to facilitate efficient review and data analysis.

It applies to all officers/officials involved in document collection during field audits. Audit Team Members are responsible for diligently following this Standard Operating Procedure when collecting documents and submitting them to the EDP (Remote Audit Cell)/Data Analytics Section (DAS) for subsequent conversion utilizing AI, OCR technology, and data analytical tasks.

Methodology: To be applied during document collection and scanning/photographing, ensuring quality control.

1. Capture Method:

- Mobile Device Scanning - Ideal for readily available physical documents.
- Dedicated scanner - Ideal for large volumes of documents or documents requiring higher resolution/quality.

2. Document Handling:

- Ensure documents are properly aligned and flat before scanning.
- Remove staples, paper clips, or other attachments if possible (without damaging the document).
- Capture documents in their original orientation. Avoid rotating them during capture.
- Maintain the correct page order - crucial for OCR accuracy

- Position the document on a well-lit, flat surface. Avoid glare and shadows
- Ensure the entire document is within the frame of the camera.
- Capture high-resolution images.
- Take multiple shots if necessary to ensure clarity.
- Save as PDF (preferred)

3. **Capture Process:**

i. **Mobile Device Photograph/Scan (Mobile Device - Priority):**

Open the device's built-in scanner app or use a dedicated scanning app (e.g., Adobe Scan, Microsoft Lens)

- #### ii. **Dedicated Scanner:** Select appropriate scanning settings: resolution (minimum 300 DPI), colour/grayscale, file format (PDF is recommended).

4. **Naming Conventions** (Highly recommended): Implement a consistent naming convention for all captured documents to facilitate easy identification and retrieval.

Example: `[Date]_[Auditee]_[Unique ID].pdf`

5. **Security Considerations:**

- Implement secure disposal procedures for any physical documents or electronic media containing sensitive information.
- Ensure compliance with relevant data privacy regulations when handling personal or confidential information.

This SOP will be reviewed and updated at least annually, or as needed to reflect changes in audit procedures, technology, or regulatory requirements.

Authority:// PAG's order dated 12.12.2025

kept in e-file no. EDP/80/IS Security Guidelines and Instructions.

Dy. Accountant General (Admn)

For all circulation, including LAD
Rajbhasha Section for translation in Hindi.