OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT–I), MADHYA PRADESH, GWALIOR

No. SMU/F-96/OO- 11s   Date:19.02.2026

Office Order

Subject: Circulation of decisions and action points arising out of the 32nd Accountants General Conference (17–18 November 2025).

In pursuance of the directions and actionable points issued by the Office of the Comptroller and Auditor General of India consequent upon the 32nd Accountants General Conference held on 17–18 November 2025, the following instructions are hereby circulated to all Sections / Groups of this office for information, guidance and strict compliance.

2. The objective of these instructions is to ensure uniform adoption of data-driven and remote audit techniques, strengthening of audit planning and execution, systematic documentation of audit impact, capacity building and alignment with the strategic priorities of the Department.

3. The section-wise allocation of responsibilities for implementation of the above instructions is indicated below:

Sl. No.	Instructions / Action to be taken	Section / Group
1.	To facilitate capacity building initiatives, training programmes and administrative support required for implementation of data-driven, Artificial/Optical Character Recognition-enabled and remote audit methodologies.	Legal & Traning Cell
2.	To incorporate data-driven, remote and hybrid audit techniques in the Annual Audit Plan 2026–27, strengthen risk assessment, checklist-based audits and department-centric audit planning.	APDAC/All AMGs
3.	To provide technical support for OCR-based conversion of PDF/physical records into structured datasets and assist audit groups in use of Integrated Financial Management System, e-procurement systems and data analytics tools.	IS Wing

4.	(i) To adopt outcome- and impact-oriented audits in health, social protection and Direct Benefit Transfer schemes, including verification of Aadhaar-based checks and completion of audits within prescribed audit cycles.	All AMG Groups
	(ii) To build capacity and preparedness for assurance of Business Responsibility and Sustainability Reporting Core disclosures of listed SPSEs as per the SEBI BRSR Core framework, including pilot/readiness assessments, integration of Environmental, Social and Governance considerations in audit planning and documentation of system gaps and good practices.	AMG-IV
5.	To implement AI/OCR-enabled works audit models, strengthen analysis of measurement books, running account bills and related records using data-driven approaches.	All AMG Groups
6.	To prepare & use consolidated databases of Public Sector Undertakings on insights on ownership patterns, guarantees, investments and fiscal risks to support more robust financial and performance audits of the PSUs.	AMG-IV
7.	To align audit planning and execution with Local Government Audit Vision 2026–2030, NMAM 2.0 and the 101 Cities Audit framework, and consolidate audit outputs for policy-level engagement.	APDAC & AMG-I
8.	To document audit impact in terms of policy changes, recoveries and systemic improvements and ensure focused, actionable Inspection Reports and Management Letters.	Audit Impact Cell/ All AMG Groups
9.	To coordinate with training institutes for inclusion of AI, data analytics, Environmental, Social and Governance and Public Financial Management modules in capacity building programme.	Legal & Training Cell
10.	A chapter on functioning of SABs to be included in the State Audit Report (civil)	Report Section & AMG-IV
11.	Offices to embrace OCR-based techniques for unlocking the potential of data available in records received in A&E and Audit offices to	IS wing & All AMG Groups

	reinvigorate compliance audits including establishment audit, works audits and audits of social sector schemes. AMGs will ensure access of minimum five to seven welfare schemes for remote audit, establishment data and works data. In case data is in PDF/physical format, it should be converted into structured datasets using OCR and IT tools.	
12.	Impact Cells to document audit-led changes and contribute inputs to an Annual Impact Report for the year ending March 2026. Finalisation of framework and gathering of data/information to be closely monitored so that the first impact assessment report is ready withing the timelines decided. Annual report also to be prepared and approved by May 2026.	AIC
13.	All Inspection Reports and Management Letters to be specific, well-structured and closely followed up, avoiding routine low-value communication.	AIC & All AMG Groups
14.	From next cycle, IA&AD will identify and celebrate 100 Best Practices across offices on themes such as innovation, stakeholder engagement and system reforms.	AMG-I & AMG-IV

4. All Group Officers / Section Heads shall ensure that these instructions are brought to the notice of all concerned officials.

(This issues with the approval of the Accountant General)

Encl: As above (Soft Copy)

Sr. Audit Officer/SMU

Endt. No. SMU/F-96/O.O.- 115/STR-1 / 2451-2476   Date 9.02.2026

Copy forwarded for information and necessary action –

1. Secy to AG (Audit)-I, M.P., Gwalior
2. DAG/AMG-I, AMG-II, AMG-III, AMG-IV & AMG-V
3. SrAO/All AMGs – Vetting and Report
4. SrAO/Legal Cell, APDAC, Report, Report (PAC)
5. SrAO/IS WING for necessary action and updation on Official Website
6. Assistant Director/Raj Bhasha for Hindi Translation
7. Audit Impact Cell- I, II & III
8. Guard File
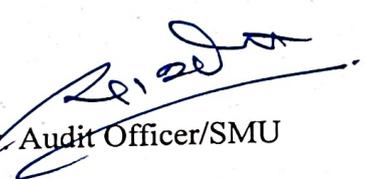
Sr. Audit Officer/SMU

भारत के नियंत्रक एवं महालेखा परीक्षक का कार्यालय
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली-110124

OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
9, DEENDAYAL UPADHYAYA MARG,
NEW DELHI - 110 124

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

नीतिगत प्रबंधन इकाई

Strategic Management Unit

Minutes of the 32nd Accountants General Conference

(17–18 November 2025, New Delhi)

1. Introduction

The 32nd Accountants General Conference was held on 17–18 November 2025 at the Office of the Comptroller and Auditor General of India, New Delhi, on the theme **"Leading Change & Reaffirming Values: Trust, Innovation, Sustainability, Accountability."** The Conference brought together Accountants General from across the Department, along with members of senior management and invited external experts from the fields of public health, public financial management and direct benefit transfers (DBT). The conference was chaired by Comptroller and Auditor General of India.

In his opening address, the CAG, Shri K. Sanjay Murthy, underlined the need to position IA&AD as a **data-driven, technologically advanced and impact-focused institution**, with stronger integration between Audit and Accounts functions, greater emphasis on documenting impact, and a renewed commitment to national priorities on health, social protection, ease of doing business and sustainability.

Proceedings over the two days were grouped into five broad thematic areas:

1. Public Health, social protection and citizen-centric outcomes

2. Strengthening financial audit and public financial management

3. Local government audit and urban governance

4. Innovation, data, AI and impact assessment in Audit

5. Organisation transformation, cadre restructuring and institutional ethos

2. Public health, social protection and citizen-centric outcomes

The theme of citizen-centric governance was anchored by two key sessions:

Prof. K. Srinath Reddy's keynote on "Public Health in India: Progress and Challenges" (Day 1) highlighted the dual value of health as both **intrinsic and instrumental** to development,

the growing burden of non-communicable diseases, emerging infectious threats, and persistent inequities in access to primary care. He emphasised that public health systems must invest in preventive and promotive care, robust surveillance and resilient primary healthcare, and that audit has a crucial role in assessing whether fiscal outlays are translating into **effective, and equitable health outcomes**. He explained the broad regional variations across the country on key health indicators like infant mortality rate (Kerala with a better IMR than the United States and Madhya Pradesh with seven times higher IMR than Kerala) and the need for analysis on what is working in one state and what ails the others.

- In the *session on "DBT"* (Day 2), Shri Saurabh K. Tiwari, Additional Secretary, DBT, Cabinet Secretariat, outlined the architecture of DBT and its role in improving targeting, reducing leakages and enhancing transparency. He highlighted issues of beneficiary identification, last-mile service delivery and grievance redressal. The discussion underlined the scope for audit to use administrative and payments data to test **coverage, exclusion/inclusion errors, timeliness and grievance resolution** in DBT schemes. Highlighting the four principle of adhaar authentication in DBT scheme, he identified (i) bio-metric capture- which provides for real-time in-person authentication of beneficiary, (ii) demography – enabling centralized authentication i.e. without physical presence of beneficiary, (iii) OTP based real time activation of beneficiary, and (iv) offline qr codes provides demographic details of the beneficiary.

- CAG advised that during our audits, compliance with these four checks and their maturity is crucial. He also requested the dignitary to provide the following information for effective auditing – (i) how many States have adopted the check-list for programme implementation and evaluation, (ii) status of digitization of DBT scheme with regard to States covered, schemes onboarded, timelines for full digitization, if any.

- When requested by DAI (HR, IR, Legal and Coord) as to how does he feel CAG's institution can help the DBT scheme implementation, Shri Tiwari opined that 100 *per cent* bio-metric authentication of the beneficiaries is the target while the central monitoring cell has lesser control on the progresses in States. CAG audit can come in here to help.

Across both sessions, the CAG underscored the point that audits in health and social protection should move from a narrow compliance focus to **outcome-and impact-oriented assessments**, particularly in areas of primary health, nutrition, insurance schemes and targeted transfers.

3. Strengthening Financial Audit and Public Financial Management

On Day 1, DAI (Commercial & RC), Shri Anand Mohan Bajaj, presented initiatives to

strengthen Financial Audit, including enhanced use of IT tools, sectoral specialization and better risk-based selection of entities. This was followed by **announcement** by DAI (Commercial & RC) and DG, NAAA, regarding the setting up of a **Centre of Excellence for Financial Audit at Hyderabad**, envisaged as a national hub for research, innovation, training and development of standardised methodologies in financial audit.

A presentation on **State PSUs data** highlighted the potential of consolidated databases on insights on ownership patterns, guarantees, investments and fiscal risks to support more robust financial and performance audits of the public enterprise sector.

DAI (GA) & Chairperson GASAB, Shri Jayant Sinha, set out the **way forward for Public Financial Management**, including better use of IFMS data, improved classification structures, greater transparency in off-budget borrowings and timely, reliable accounts as a foundation for credible audit.

4. Local Government Audit and Urban Governance

The session on **Reinforcing Local Government Audit** (Day 1) focused on strengthening IA&AD's engagement with urban and rural local bodies. DAI (LGA) and ADAI & DG, iCAL, in collaboration with Janaagraha, presented:

- **LG Audit Vision 2026–2030**
- The concept of a **"101 Cities Audit"** on mobility and citizen-centric services over a five-year horizon
- Progress and next steps on **TGS**
- Development of the **National Municipal Audit Manual (NMAM) 2.0**
- A set of **five high-impact audit ideas** for local governance.

The CAG underlined that key decisions and learnings emerging from local government audits should be documented in a timely manner so that they can be fed into engagements with State Governments and Finance Departments, as well as national-level policy forums. He also emphasised aligning the 101 Cities Audit and NMAM 2.0 with initiatives of the **Ministry of Housing and Urban Affairs**, thereby reinforcing IA&AD's contribution to urban reforms and service delivery.

Sub-group discussions and presentations on **Embedding ESG in Public Assurance** further explored how environmental, social and governance considerations can be integrated into audit planning and reporting across sectors, including urban infrastructure, transport, water

and municipal services.

5. Innovation, Data, AI and Impact Assessment in Audit

A significant part of the Conference was devoted to innovation in audit techniques and the use of data, AI and remote methods.

Under the session on **Reinvigorating Compliance Audit**, DAI (HR, IR, Coord & Legal) introduced three field presentations on Social Sector Audit (PAG Audit-I, Uttar Pradesh), Establishment Audit (PAG A&E, Rajasthan) and Works Audit (PAG Audit, Haryana), which showcased the use of **AI and OCR techniques** for analysing large datasets—such as service books, pension files and works measurement records coupled with selective field visits for verification—to detect anomalies, control failures and potential fraud.

DAI (Defence) commended these efforts and encouraged the three offices to collaborate, exchange methodologies and prepare a structured **Standard Operating Procedure (SoP)** for wider replication. Responding to queries, it was noted that similar tools could feasibly be applied to areas such as measurement books and running account bills, thereby strengthening the role of the **DA cadre** in works audit.

Summing up, the CAG:

- These three successful case studies (data driven establishment audit, social sector schemes and works audit) demonstrated high impact of data driven audit process. These data driven remote audit should be implemented by all offices.

- Directed that there should be **no hesitation** about the implementation of remote auditing with the help of AI/OCR techniques.

- Highlighted the critical role of **A&E offices**, given their rich datasets on establishment, pensions and entitlements for treasury inspection and assisting the audit process.

- Directed that audits of salaries, pensions and other entitlements should invariably be done as demonstrated. Further social scheme audit should work on a **45-day to two month cycle**, including data analysis, field audit verification and communication of findings, as was demonstrated by Shri Raj Kumar in UP office. For works audit the model which was demonstrated should be the way forward for works audit.

- C&AG directed that the 2026–27 Annual Plan should include these data-driven and remote techniques for the audits and **operationalization** will be reviewed periodically.

- Similar exercise of data led audit needs to be replicated by other wings like Railways, commercial, Autonomous Bodies.

The **"Voices from the Field"** session on Day 2 further illustrated innovation in practice, with presentations on improving procurement audit through CPPP and system data, an IT tool for audit risk assessment, a training module on data analysis, and an ERP audit of a commercial PSU. The CAG directed that all such presentations be **uploaded on the Learning Management Portal** for wider institutional learning.

As part of innovative approach, Shri Pravir Pandey, ADAI(Railways), presented an instance of conducting integrated audit on multi-modal transport and logistics initiatives of Railways, which would cut across sectors and provide a single audit product. Another unique initiative presented was on integrated performance audit of ease of Doing Business on MSME sector aligned with CAG's strategic vision on good governance, service delivery, and regulatory efficiency. These topics are aimed at helping policy makers with inputs for attaining Viksit Bharat 2047 goal.

In a dedicated session, PD (P, SMU & Coord.) presented the emerging framework for **Impact Assessment** of audit. The presentation proposed categories of impact including legislative and policy changes, financial recoveries, PFM reforms, IT and digital improvements, social and environmental outcomes, and capacity-building effects and outlined plans for an annual **standalone Impact Report** from April 2026, supported by case studies and decision-friendly visuals.

The CAG endorsed this initiative and stressed that:

·   **Impact Cells** in offices should proactively document impact and the framework and guidance will bring more focus and uniformity in approach.

·   Recommendations in reports and Management Letters must be **pointed, well-crafted and followed up**, with clear articulation of how the executive can act on them.

·   Social media and press outreach should be supported by succinct, outcome-focused narratives that **showcase audit's contribution** to governance reforms.

·   Another instance of compiling the impact of audit was the **release of the CRA Compendium** which foregrounded the importance of systematically documenting cases where audit has led to policy changes, recoveries and systems improvements. The CAG emphasised that such documentation strengthens the credibility of the Institution and motivates officers by demonstrating tangible **audit impact**. Offices were urged to present recoveries and corrective actions with precision.

6. Organisational Transformation, Cadre Restructuring and Institutional Ethos

The session on **"Strategic shifts in IA&AD"** (Day 2), led by DG (Staff) and PD (P, SMU & Coord.), discussed the restructuring of cadres for Central Expenditure Audit, Central Receipts

Audit, Railways and F&C Audit and Accounts. This would largely help with better cadre management and career progression and do away with difficulties of multiple cadres and cadre controllers. Also, bifurcation of State Audit Offices and mergers were highlighted which were aimed at better functionality. The background foundational work carried out by the Committee including brainstorming sessions, discussions amongst the members, related stakeholders as also the rationale, expected benefits and safeguards for existing cadres were highlighted.

The initiatives on strengthening of IAAS cadre was also highlighted and plans to fill in the present vacancies was discussed including that the recommendation of the Committee on methodologies had been approved.

The session on **Key Performance Indicators (KPIs) of the CAG's organisation**, led by DAI (HR, IR, Coord & Legal) and Director (PPG), introduced an institutional KPI framework covering timeliness and quality of reports, follow-up on IRs, impact documentation and adoption of new methodologies. It was explained that the proposed framework takes forward the initial KPI framework developed by the Central Region, under the guidance of Ms. Reema Prakash, the then ADAI(CR) to the organizational level and a few additional domains relating to strategic issues, accounts and entitlement functions and international relations have been added to the proposed framework. The CAG emphasized the need to look at indicators **scientifically**, benchmark them with leading SAIs (such as NAO and GAO), and embed an appropriate balance between **generalist and specialist roles** in the cadre structure.

Shri Anand Mohan Bajaj, DAI (Commercial & RC), elaborated on institutional ethos by invoking the organization's rich legacy and citing instances of exemplary officers to underscore the importance of integrity and institutional values. He emphasized the critical need for maintaining administrative "hygiene factors" by ensuring procedural integrity in areas such as compassionate appointments, proper tendering, audit best practices, and 56(j) reviews, thereby aligning daily functioning with the highest institutional standards.

7. Discussion on themes

Four themes were selected for the Conference to discuss and decide on the actionable points to steer the Departmental activities in the future. These are:
- Building Trust and Strengthening Oversight in Autonomous Bodies
- Integrating Sustainability – Embedding ESG in Public Assurance
- Strategic Shifts in Compliance Auditing
- Redefining and Empowering the DA Cadre

After rounds of brainstorming and deliberations amongst the group-members, the teams came up with the following recommendations:

Theme	Recommendations and deliberations

Building Trust and Strengthening Oversight in Autonomous Bodies	The discussions resulted in recommendations emanating under the following heads:
	
	· Audit arrangements –
	  o Need for SoPs and guidance notes and their timely updating was impressed upon
	· Building Trust
	  o Need for adoption of multi-pronged strategy with graded approach was suggested
	  o Bringing in CAG empaneled CAs/IPAI to assist to prepare the Accounts
	  o Need to guide the ABs on format of accounts (SABs) and to standardize competent authority for signing accounts was stressed upon
	· Challenges in strengthening oversight – to include
	  o Risk Assessment based on scoring against different parameters
	  o Continuous engagement, nomination of nodal officers and centralised MIS and dashboard mechanism for data consolidation, real time visibility, periodic review and exploring possibility of leveraging OIOS for informative dashboard.
	  o System of prioritization based on category and criticality
	· Reporting framework
	  o A chapter on functioning of SABs to be included in the State Audit Report (Civil).

Integrating Sustainability – Embedding ESG in Public Assurance	Dr. Abhishek Gupta, ADAI & Director General, iCED delivered the opening remarks about the presentation with emphasis on ESG as a concept and its relevance in th present scenario. Ms. Jaya Bhagat, Director General (Railways), New Delhi, deliberated on the emergence of ESG Reporting Frameworks, role and importance of ESG, international ESG Reporting Standards, work done by other SAIs and SAI India and other ESG Regulatory Frameworks and Policies in India. Shri Atul Prakash, Accountant General (Audit-II), Odisha, discussed the various principles of BRSR framework, BRSR Core, Sovereign Green Bonds and the role of SAI India in ESG Reporting. · Dr. Abhishek Gupta, Director General, iCED concluded the presentation by elaborating upon the key challenges while auditing ESG Reporting and highlighting the future roadmap for the role of CAG in strengthening ESG Reporting in Public Assurance. The group suggested the following recommendations as way forward: Strengthening of existing institutional framework · ESG awareness and capacity building initiatives · Enhance Cross sectoral coordination for developing governance and accountability mechanism
Strategic Shifts in Compliance	The discussions were on the following key points: 1. Checklist-Based Audits and Documentation · to ensure uniformity, along with proper documentation by audit teams. · to enable capturing not only non-compliances but also positive compliance,

Auditing	where adequate controls and good practices are in place.
	2. Department-Centric Audits
	· Need to prepare Audit Design Matrix (ADMs) for each Department was discussed with their multiple benefits like coverage of departmental units, CCO based audits etc. and instances of States, including Kerala, having initiated this approach was highlighted.
	3. Approach to Auditing Apex Units
	· To initiate auditing a department from the Apex level, followed by auditable units, implementing units and ending again at the Apex to issue an Apex-level Inspection Report.
	· The need to switch focus from solely on DPs or findings to systemic issues was impressed upon.
	4. Departmental Appreciation Notes (DANs)
	· While agreeing that presently DANs offer limited value, it was suggested that DANs be concise and focused on major systemic issues, rather than being bulky compilations.
	· Need for follow-up and finalising a structured template for DAN was also highlighted.
	5. Audit Planning, Risk Assessment, and Unit Selection
	· A system for factoring the entire expenditure remaining unaudited during a year, as one of the components of risk assessment, so that such entitie automatically get priority during subsequent years was suggested.
	6. Remote / Hybrid Audits and HQ Capacity
	· The group concurred that adoption of Remote or Hybrid Audits will help optimise manpower and improve coverage.
	· Need for strengthening of HQ manpower was highlighted as necessary to ensure timely review of reports and avoid bottlenecks.
	7. Leveraging technology
	A phased & Differentiated Rollout approach on the use of technology and continued assessment on a structured basis was advocated.
	During the presentation, there were suggestions from the audience to start usin AI/ML tools for auditing of neglected departments to increase the coverage till these tools get universalised. Also need to strengthen the vetting section at HQ was expressed; however, the role of field offices to ensure good quality so that vetting time is reduced at HQ was emphasised.
Redefining and Empowering the DA Cadre	The Group recommended the following:
	· Role mapping of DAs in digital platforms
	· Enhanced professional role of DAs
	· Training and capacity building
	· Structured reporting mechanism
	· Codal harmonization
	· Performance monitoring & evaluation
	After the presentation, CAG emphasized the need for more empirical analysis involving States with and without the DA cadre to assess efficiency of their role and

their value addition. He further observed that no continuous training had bee imparted to DA personnel, as seen in Maharashtra, indicating a systemic gap and the need to invest in their capacity building aligned with contemporary workflows.

Shri Pravir Pandey, Additional Deputy CAG (Railways) and Shri Himanshu Dharmadarshi, Additional Deputy CAG (iCAL) suggested to compare their role in departments having DA cadre with those without the cadre, in a particular State in view of Forest Ministry's discontinuation of the DA cadre.

The DAI (HR, IR, Legal and Coord) desired that the recommendations may be mapped with timelines so that those can be monitored.

8. CAG's directions and concluding remarks

C&AG directed:

· A dedicated session with all HoDs may be organized to explain the **cadre restructuring** in detail and address apprehensions transparently.

· Emphasised a **research-driven approach** to strengthen the DA cadre's work profile, competencies and career trajectory, particularly in works audit.

· Urged the Organisation to study **international SAI indicators**, assess India's standing and draw up a plan to improve rankings.

The CAG also reiterated that:

· Innovation and creativity should guide future initiatives, and by the next Audit Diwas endeavor should be to identify and celebrate **100 Best Practices** across offices across domains and strategic priorities.

· In closing remarks, the CAG summed up the key messages of the Conference: accelerating the shift to **remote and hybrid audits**, systematically using **Accounts Office data** in state audits, scaling up **AI-enabled tools**, reinvigorating all three verticals of audit (compliance, financial and performance), and sustaining a culture of **ethics, professionalism and institutional pride**. He observed that the present format of AG conference was extremely compact and suggested that future editions may be designed to ensure adequate time for other important areas such as Direct Taxes, Defence and for deliberations on cross-cutting transformation themes.

Key Decisions and Action Points

I. Data-Driven, AI-Enabled and Remote Audits

1. Offices to embrace OCR-based techniques for unlocking the potential of data available in records received in A&E and Audit offices. This is intended to reinvigorate compliance audits, including establishment audit, works audits and audits of various social sector schemes. HoDs will ensure access of minimum five to seven welfare schemes for remote audit, establishment data and works data. In case if data of establishment and works are in PDF/Physical format, it needs to convert in structured datasets with the help of OCR and other IT tools. There is need to collaborate across domains and develop a SOP in this regard. (Action by: PPG Wing and IS Wing, in coordination with concerned PAGs/AGs.)

2. A&E offices to leverage the datasets and records available with them to support audit office with insights after data analysis. These should invariably feed in audit planning and execution. (Action by: GA Wing, A&E Offices and State Audit Offices)

3. The Annual Audit Plan for 2026–27 will review the extent of operationalisation of data-driven, remote and hybrid audit techniques in each office. (Action by: SMU, in consultation with Functional Wings and field offices.)

4. HoDs to ensure that remote and hybrid audit models are piloted and scaled, with voucher selection, desk review and risk assessment increasingly undertaken from Headquarters using IFMS, e-procurement, other auditee systems and OCR enabled data in A&E offices. (Action by: All HoDs, supported by IS Wing)

II. Impact Assessment, Documentation and Communication

5. Impact Cells to document audit-led changes in policy, systems, financial recoveries and service delivery, and to contribute inputs to an Annual Impact Report for the year ended March 2026. Finalization of framework and gathering of data/information to be closely monitored so that the first impact assessment report is ready within the timelines decided. Annual report also to be prepared and approved by May 2026. (Action by: Impact Cells in Functional Wings and field offices, coordinated by SMU)

6. CRA-type compendia and similar publications to be used as vehicles for showcasing impact, motivating staff and informing stakeholders. (Action by: CRA Wing and concerned Functional Wings.)

7. All Inspection Reports and Management Letters to be specific, well-structured and closely followed up, avoiding low-value, routine communication. (Action by: All Audit Offices, with quality guidance from PPG Wing.)

8. Social media teams and press units to be supported with concise, outcome-focused material that highlights tangible improvements arising from audit. (Action by: Capacity Building Wing in coordination with field offices.)

III. Strengthening Financial Audit and PFM

9. The Centre of Excellence for Financial Audit at Hyderabad to be operationalised as a national hub for methodology development, training, research and technology-enabled financial audit. (Action by: NAAA Hyderabad and Commercial Wing, under guidance of DAI (Commercial & RC).)

10. State and Central Commercial wings to improve PSU databases and use them systematically in risk-based financial and performance audits. (Action by: Commercial Wing and State Commercial Wings, with technical support from IS Wing.)

11. *The maturity assessment matrix developed by Shri Guljari Lal for assessing the Autonomous Bodies should be rolled out for implementation across offices* (Action by State Commercial Wing and SMU Wing).

12. Functional Wings and field offices to work with DAI (GA) and Chairperson, GASAB to advance PFM reforms, including better use of IFMS, improved classifications, transparency of liabilities and timelines for accounts. (Action by: GA Wing and GASAB Secretariat, in coordination with concerned A&E and Audit Offices.)

IV. Local Government Audit and Urban Governance

12. The LG Audit Vision 2026–2030, the "101 Cities Audit" and NMAM 2.0 to be rolled out in a phased manner, aligned with national urban missions and in close coordination with MoHUA and State Governments. (Action by: Local Bodies (LGA) Wing and iCAL, in coordination with concerned State PAGs/AGs.)

13. Outputs from local government audits to be consolidated and used to brief State Governments and Finance Departments, and to contribute to high-level policy platforms and conferences. (Action by: Local Bodies (LGA) Wing and State PAGs/AGs (Local Bodies).)

14. ESG-related risks (environmental, social and governance) to be mainstreamed into audit objectives and criteria across urban and infrastructure audits. (Action by: PPG Wing and relevant sectoral Functional Wings, including Local Bodies and Commercial Wings.)

V. Organisational Transformation, Cadre Restructuring and Capacity Building

15. A dedicated HoDs' session on cadre restructuring to be convened to explain the design and address concerns, especially in CRA/CEA, Railways, F&C Audit and DA cadres. (Action by: Staff Wing and SMU, under guidance of DAI (HR, IR, Coord & Legal).)

16. A research-backed plan to be developed for enhancing the role and career path of the DA cadre, with particular focus on works audit and data-intensive tasks. (Action by: Thematic Group , and then GA wing and Staff Wing)

17. KPI frameworks for the organisation to be refined, with attention to scientific indicator design, appropriate benchmarks, drawing on examples from leading SAIs. (Action by: PPG Wing, with inputs from Functional Wings and International Relations Wing.)

VI. Knowledge Sharing, Capacity Building and "Voices from the Field"

19. All presentations under "Voices from the Field" and key technical sessions to be uploaded on the Learning Management Portal for wider use. (Action by: Capacity Building Wing/NAAA and IS Wing, in coordination with presenting offices.)

20. Training institutes and HoDs to incorporate AI/OCR tools, data analysis, PFM, LG audit and ESG concepts into structured training programmes, with field innovators engaged as resource persons. (Action by: Capacity Building Wing, NAAA and all HoDs, with inputs from Functional Wings.)

VII. Conference Design and Institutional Ethos

21. From the next cycle, IA&AD will identify and celebrate 100 Best Practices across offices on themes such as innovation, stakeholder engagement and system reforms. (Action by: PPG Wing, with contributions from all Functional Wings and field offices.)

22. The format of future AG Conferences and related events will be reviewed, to allow adequate time for discussion on all relevant themes and domains (Action by: SMU, Staff Wing and NAAA Shimla.)