

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-II), उत्तर प्रदेश
ऑडिट भवन, टी सी-35-V-1, विभूति खण्ड, गोमती नगर, लखनऊ 226010

सं०:प्र.म०ले०(ले०प०-II)/उ०प्र०/समन्वय/I-O corres/F-6/Vol-1/TR-583 to 594

दिनांक: 20.02.2026

कार्यालय टिप्पणी

Comptroller and Auditor General of India vide DO dated 28.11.2025 has given some directions/ suggestions. The actionable points emanating from the letter is detailed below for compliance.

1. **Data-led Audit:** Data-led audit is to be taken up in the works, establishment, social sector (scheme, if any) and receipt audit. A five days' workshop was organised at RCB&KI, Prayagraj from 09.02.2026 to 13.02.2026 on works, establishment and social sector (scheme, if any). Audit teams from this office attended the workshop. Any further required handholding to be done by the Data-Analytics Cell.

(Action to be taken by: All AMGs and Data Analytics Cell)

2. **Presentation on AI:** use of AI in various fields like: AI for conducting Supplementary Accounts Audit, AI-Paras (Pension Authorisation and Return Cases Assessment System), AI- CAG Parakh (Document and Image Analytical Tool), AI for Automation of Audit Checks in the Audit of Direct Taxes and Audit AI Agent Foundry (the application of AI across the audit lifecycle). Use of AI in Supplementary Audit of Annual Accounts of PSUs to be done to enhance coverage and timeliness.

(Action to be taken by: All AMGs)

3. **Launch of Portals (CAG Connect, CAG-HRMS and CAG-Learning and Knowledge):**

(i) **CAG Connect-** on boarding is being done through AMGs' and required to get all audited entities onboarded with handholding by IT Cell.

(Action to be taken by: All AMGs and IT Cell)

(ii) **CAG HRMS-** on boarding is to be done by PC and Administration Section with handholding by IT Cell.

(Action to be taken by: PC, Admin and IT Cell)

(iii) **CAG Learning and Knowledge-** All Officers/ Officials to learn & acquire knowledge through the portal with handholding by IT Cell.

(Action to be taken by: All Officers/Officials and IT Cell)

4. **Identification of teams for feedback on Large Language Model (LLM):** Team is to be identified for providing regular feedback to IIT Madras on LLM.

(Action to be taken by: All AMGs, Admin and IT Cell)

5. **Working papers presented by Senior Management/ Working Groups:** Issues deliberated included Local Government Audit, Ease of Doing Business in

समन्वय अनुभाग
Co-ordination Section
जायरी सं० TR-593
Diary No.....
दिनांक 20/02/26
Date.....

Shri Nitesh, AAO
Shri Samabh, AAO

PD
23/02/26
SAO

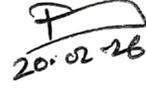
MSME, Multi-modal Transport & Logistics, auditing State PSUs and Public Financial Management system are to be appropriately included in the Annual Audit Plan. In compliance, PA on Ease of Doing Business, Urban Mobility is already included in AAP 2026-27, audit of PSUs is also separately included in the AAP 2026-27.

(Action to be taken by: All AMGs & Coordination Section)

6. **Innovative ideas:** Innovative ideas for implementation in Audit are to be generated and monitored.

(Action to be taken by: All AMGs)

यह कार्यालय टिप्पणी प्रधान महालेखाकार महोदय के अनुमोदनोपरान्त निर्गत किया जा रहा है।


20.02.26

वरिष्ठ उप-महालेखाकार/ प्रशासन

सेवा में,

- (i) वरिष्ठ उपमहालेखाकार/ए.एम.जी.-II
- (ii) वरिष्ठ उपमहालेखाकार/प्रशासन
- (iii) वरिष्ठ उपमहालेखाकार/ए.एम.जी.-III
- (iv) वरिष्ठ उपमहालेखाकार/ए.एम.जी.-I
- (v) उपमहालेखाकार/ए.एम.जी.-IV
- (vi) वरिष्ठ लेखापरीक्षा अधिकारी/ नियंत्रण- ए.एम.जी.-I, II, III एवं IV
- (vii) वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासन
- (viii) वरिष्ठ लेखापरीक्षा अधिकारी/आई टी प्रकोष्ठ (कृपया इसकी प्रति कार्यालय की वेबसाइट पर भी अपलोड करें)
- (v) सचिव, प्रधान महालेखाकार, (लेखापरीक्षा-II) सूचनार्थ