

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय  
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दिनांक / DATE 01/08/2026

सेवा में,

सभी क्षेत्रीय लेखापरीक्षा कार्यालयों के प्रमुख

(All FAOs auditing Public Sector Enterprises & Central Autonomous Bodies)

**विषय: Launch of the ERP Audit Navigator – SAP and the Ready Reckoner-reg**

**महोदया / महोदय,**

Adoption of ERP and other digital platforms systems in Public Sector Enterprises and Autonomous Bodies integrates financial, operational, and administrative functions have created significant opportunities for technology-enabled audits through risk identification, broader audit coverage, and reduced geographical limitations. Need and approach towards the same has been discussed at various forums including the Audit Board meeting in May 2026 and the Senior Management Meetings.

2. Hqrs. vide letter no. 21/CA-II/Remote Audit/45-2025 has suggested a path for FAOs to engage with CPSUs to get access to their respected digital platforms, and creating a CPSU specific multi-year roadmap for control testing with at least two verticals in the ERP system being identified for and getting tested every year to cover all important controls within a specific period of time. Further, Hqrs. vide its letter no. 88/CA-II/COEFA/27-2025/Vol-I, a Guiding Framework was shared for Baselining ERP Access in Public Sector Enterprises and Autonomous Bodies.

3. Effective audit of entities which have implemented SAP ERP would require proper understanding of the ERP environment and the ability to identify, extract, and analyse relevant data. In order to facilitate this, as part of series of other initiatives, ERP Audit Navigator - SAP consisting of Six Volumes has been prepared under the leadership of COEFA to serve as a practical guide to assist audit in the SAP-ERP environment. The Navigator can be accessed at: [training.cag.gov.in/erp](http://training.cag.gov.in/erp)

4. Further, a Ready Reckoner has also been attached which would serve as a quick reference to the ERP Audit Navigator – SAP. It provides an overview of the contents and organisation of each volume of the Navigator and facilitates identification of the volume relevant to the audit assignment.

5. In this regard it is stated that :

- All Field Audit Offices may take necessary actions to enable the audit teams to access and make use of the Navigator while planning and conducting audits under SAP-ERP environment.

- Officers from each office who have attended the ERP workshops organised in December 2025 and May 2026 would act as Financial Audit Force Multipliers in their respective offices.
  - A minimum one-day workshop would be conducted by these Force Multipliers in their respective offices to provide practical guidance on the use and application of the ERP Audit Navigator
6. This issues with the approval of the competent authority.

संलग्न: As above.

भवदीय,

मुकुल

Deputy Director (Commercial)