

No.G.25014/149/13/MF. CGA/IAD/ 454
Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
Internal Audit division
Lok Nayak Bhavan, Khan Market
New Delhi 110003

Dated: 24 Jan 2014

OFFICE MEMORANDUM

Subject: Mandatory use of Check lists for audit of PAO (COMPACT & Non-COMPACT) and DDOs

Internal Audit is a process by which the organization seeks to confirm that all its functions have been carried out in accordance with various rules, procedures, policies and laws of the land. The Quality Assurance Wing of this office provides technical support to the audit functions in the ministries by laying down the standard specifications assessing the overall performance and suggesting the areas needed for improvement.

Accordingly the Quality Assurance Wing has developed standardized audit formats in form of checklists for Inspection of Pay & Account offices for both (**COMPACT & Non-COMPACT users**) as well as for **Drawing & Disbursing Offices**. Proper administration of these check lists will enable effective control and ensure suitable monitoring of the respective Internal Audit Wings of the Ministries thus bringing about a qualitative change in the internal audit functions. The check lists are based on control points; related rules and orders have been quoted for easy reference and better appreciation of the internal audit function in the organization.

These checklists are intended for mandatory use by the IAW while auditing the PAOs/DDOs.

A copy of each of the check lists for internal audit of PAO (COMPACT & Non-COMPACT) and for internal for internal audit of DDOs is enclosed herewith. The checklists are also available on CGA website at cga.nic.in.

All Pr. CCAs/CCAs/CAs (with independent charge) are requested to issue necessary directions to their Internal Audit Wings to adhere to the instructions contained in these check lists with immediate effect under intimation to this office.

This issues with the approval of Controller General of Accounts



(Sonali Singh)

Jt. Controller General of Accounts

Encl: Check list

To

1. All Pr. CCAs/CCAs/CAs (with independent charge)
2. ITD section, O/o CGA to upload on the website of CGA