INDIAN AUDIT & ACCOUNTS DEPARTMENT
DIRECTOR GENERAL OF AUDIT, CENTRAL, KOLKATA
8, Kiran Shankar Roy Road, Kolkata-700001
Phone : 2254-0221 Email : oadhq.kol.dgac@cag.gov.in

Audit Programme for the 3rd Quarter of 2026-27

OAP-I

Sl. No.	*Statement & Item No.*	*Name of the Unit*	*Audit from*	*Audit to*	*No. of days*
		Desk Review on 05.10.2026			
1	UC-24	Subsidiary Intelligence Bureau, Kolkata, 911, Gariahat Road, Kolkata - 700019 ***(FY 2024-26)***	06-Oct-26	16-Oct-26	9
		H- Qtr : 05/10, 21/10		***Holiday: 19/10, 20/10***	

Sl. No.	*Name*	*Designation*
1	Ms. Siuli Akram	Sr. AO (F&C)
2	Ms. Ridhi Kumari	AAO
3	Ms. Soumika Ghosal	AAO (F&C)
4	Ms. Kakali Tikader	Supvr.

NB: 1) Party may collect necessary information regarding structure of IR & objectives from the Sr. AO/OAD(HQ) prior to commencement of audit

2) Collect the paper clippings, if any.

3) See Special Point Register & Collect List of Outstanding Paras from the concerned section.

4) During Compliance audit, party will collect necessary informations regarding Complaint Cases from OAD-HQ and examine the same in details.

5) During Compliance audit, report on complaint cases, paper clippings need to be handed over to AAO of the concerned section directly.

6) The party is required to collect the Master File for Risk Analysis from OAD/HQs and submit the same to OAD/HQs on completion of audit after updating Risk Analysis based on CR Module and determining the Risk Score.

7) All the vouchers pertaining to test month must be checked by audit.

8) All the teams in their desk review should include a point based on available information, probable data analysis on prevailing IT system which is proposed to be taken up during audit.

9) Collect and execute data analysis on data/tables in respect of Core functions, Entitlement(Salary data/ TA etc), DBT (if any) and other relevant data and submit a report on the same with the IR. They may consult with the Data Analytic resource persons assign for the wing(OAD).

10) The team may take up with the unit in advance for Access to CPP portal as instructed by HQ and ensure audit of procurement through the said system.

11) As directed, Desk review should contain i) Trend analysis for 3 years, ii) Focus areas, iii) Specific work allotment and iv) IT-Access/ Data Analysis Angles.

06/10

Dy. Director (Inspection)

Copy forwarded to:

1- DGA(C) Secretariat

2- Dy. Director (Inspection) Secretariat

3- Officials concerned