GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
*****

No. 14121 /F., Bhubaneswar Dated the 29th APRIL, 2014

FIN-AA-MISC-0003/2012

OFFICE MEMORANDUM

Sub: Implementation of Audit Tracking System through Odisha Central Audit Management Portal

At present, increasing number of pendency in Audit Para is a grave concern both for Finance Department as well as to the Accountant General, Odisha. Manual submission of Audit Reports and submission of Compliance thereon is also posing a great problem in management of the Audit Compliance. To address these issues, there is need for an IT based Audit Management System. The Odisha Modernising Economy, Government and Administration Programme (OMEGA) Technical Assistance Support Team in consultation with Finance Department and Accountant General (G&SSA) and Principal A.G(E&RSA), Odisha has designed and developed the Odisha Central Audit Management Portal .The System will facilitate Departments of Government of Odisha to monitor and to take timely action on Audit observations and Public Accounts Committee recommendations. Introduction of the Odisha Central Audit Management Portal will reduce the paper work substantially, preserve data of pending Audit Reports, will help in monitoring and submission of compliance, timely action as well as settlement of Audit observations.

Finance Department being the nodal Department for monitoring compliances of Audit observations and PAC Reports will also be able to know the pendency in each Department through the system generated information. The software already developed needs to be tested through its implementation by the A.G.(G&SSA) and Pricipal A.G.(E&RSA), Odisha as well as by all the Departments of Government. The role of stake holders i.e. the A.G., Odisha, the Administrative Departments, the Heads of Departments and the Field Offices are well defined in the implementation programme of the software.

Role of A.G., Odisha :- As per the structure of the software, Office of the A.G., Odisha will play vital role in uploading the Inspection Reports, Draft Audit Notes, Draft Audit Paras as well as C&A.G. Report into the respective module and transmit it to the concerned authorities/offices for compliance. Replies to the Audit observations will be received by the Office of the A.G., Odisha through the software from the appropriate authorities and action will be initiated by the Office of the A.G., Odisha either to drop it, basing on the replies received or further clarifications can be called for through the software, if the reply is not satisfactory. Draft Audit Notes (DAN), Draft Audit Para (DAP) are confidential in nature involving Legislative Privilege. Hence DAP/DAN will be issued by the A.G. to the Secretary of the concerned Administrative Department for compliance.

Role of Administrative Departments :- All the Draft Audit Notes, Draft Audit Paras and C&AG Reports received from A.G., Odisha will be replied by the Administrative Departments through the software. The Additional Chief Secretary/Principal Secretary/Secretary of the Department shall ensure that DAP/DAN etc are accessed and

processed promptly keeping in mind the rules governing such access/processing. The Departments have the option to transmit the said reports to the Heads of Departments or to the Field Offices for views before preparation of the final compliance. However confidentiality is to be maintained at all levels while processing the DAN/DAP including password protection. In case of C&A.G. Para the compliance will be submitted in hard copy to the OLA for placing it before the Public Accounts Committee but the copy of reply meant for A.G., Odisha will be transmitted through the software only. Till PKI/Digital signature is introduced, a signed hard copy of the reply is to be sent in parallel to indicate its authenticity.

The Administrative Departments will approve replies in case of IRs received from Heads of Departments through the software and transmit it to the Office of the A.G., Odisha. But Inspection Reports relating to the Administrative Department will be replied directly to the A.G., Odisha. They can review pendency position of Audit Observations on Inspection Reports, Draft Audit Notes, Draft Audit Paras and C&A.G. Paras and replies thereon from different offices through the software by generating MIS reports. It is emphasized that audit tracking system through OCAMP shall be used to ensure that timelines as derived from appropriate rules/ regulations issued by C&AG are strictly adhered.

Role of Heads of Departments :- They will play vital role in approving the replies received from the field offices relating to Inspection Reports of the A.G., Odisha. Observations raised on their own Office will be replied through the software by submitting it to the Administrative Department for approval and onward transmission of the same to A.G., Odisha by the Department. They have the option to seek further clarification from field offices before finalising the compliance to be submitted to A.G., Odisha. While preparing the compliance on the Audit Observations, they can read the contents of the report available through the software so that preparation of the reply will be much easier. In case of Draft Audit Notes, Draft Audit Paras and C&AG Reports the compliance will be given to the Administrative Departments for necessary approval and transmission of the approved replies to the Office of the A.G., Odisha as well as to the OLA as applicable. However strict confidentiality is to be maintained while receiving and replying to the Draft Audit Notes and Draft Audit Paras including use of password for accessing to the software.

Role of Field Offices/DDOs :- As per the software module the Field Offices/DDOs can view the contents of the Inspection Reports both as a whole and Para wise. Replies are to be prepared against each para. Those replies will be submitted to the Heads of Departments for their approval and once approved the reply will be transmitted to the Office of the A.G., Odisha through the software. In case there is need of further compliance, the Heads of Department have the option to ask for further compliance from the Field Offices. Cases where Draft Audit Notes or Draft Audit Paras are transmitted to them either by the Administrative Department or by the Head of Departments for their views, they have to maintain strict confidentiality while receiving or replying to it including use of password for accessing to the software. In no case the replies will be sent by other digital mode like e-Despatch etc.

Triangular Committee Meeting :- There is provision for uploading reports of the triangular committee in the software for better appreciation of facts and finalisation of cases by the A.G., Odisha.

Legacy Data Transfer:- The issue of Legacy Data Transfer will be taken up once the software is stabilised through performance testing in two Pilot Departments. But at the time of entry of the Legacy Data into the software it is to be validated by the officials of the A.G., Odisha.

Role of OMEGA Technical Assistance Support Team :- The implementation part of the software will be tested once it is adopted by the different stake holders. The OMEGA Technical Assistance Support Team will :-

(i)   help in modification of software, if necessary, to make it more user-friendly.

(ii)   make provision in the software for issue of Audit observations to Public Sector Undertakings/Autonomous Bodies.

(iii) Provide training as well as Technical Assistance along with handhold support.

(iv)   provide assistance for Legacy Data Transfer.

(v)   provide sufficient security measures to maintain confidentiality of the reports, especially DAN & DAP.

Currently the software will be available in OMEGA Test Server but subsequently it will be transferred to the State Data Centre.

Implementation Strategy:-

(i)   Presently only in two Departments i.e. Panchayati Raj Department and Finance Department (Commercial Tax Wing) the Pilot Programme will start from 1st May, 2014.

(ii)   At present only Inspection Reports will be uploaded through the software relating to the above two Departments.

(iii) Training of Trainers will be completed in both the Departments by 15th of May, 2014 with the help of the OMEGA Technical Assistance Support Team.

(iv)   Hosting of software through State Data Centre by August, 2014.

(v)   Extension of implementation programme under OCAMP to other Departments will be notified separately on successful implementation of the pilot project.

(vi)   All the Departments of Government are to identify at least ten persons to be trained as trainers for implementation of the programme in the Department.

(vii) Training will be given to the trainers in phased manners at Head Quarter level with the help of OMEGA Technical Assistance Support Team and the trainers will impart training to their field functionaries.

By Order of the Governor

26/4/2014

Additional Chief Secretary to Government
Finance Department.

Memo No. 14122 /F., dt. 29.4.14

Copy forwarded to the Principal A.G.(A&E), Odisha, Bhubaneswar / Principal A.G. (E&RSA), Odisha, Bhubaneswar / Accountant General (G&SSA), Odisha, Bhubaneswar for favour of kind information and necessary action.

Under Secretary to Government

Memo No. 14123 /F., dt. 29.4.14

Copy forwarded to all Departments of Government / All Heads of Departments / All RDCs/ All Collectors for kind information and necessary action.

They are requested to bring this to the notice of all DDOs under their control for implementation of the IT Based System.

Under Secretary to Government

Memo No. 14124 /F., dt. 29.4.14

Copy forwarded to the Private Secretary to ACS, Finance / Private Secretaries to Special Secretary, Finance / Private Secretaries to all Additional Secretary, Finance for kind information of ACS, Finance / Special Secretaries/ all Additional Secretaries.

Under Secretary to Government

Memo No. 14125 /F., dt. 29.4.14

Copy forwarded to FAs/AFAs of all Departments of Government for information and necessary action.

Under Secretary to Government

Memo No. 14126 /F., dt. 29.4.14

Copy forwarded to the Sector Leader, OMEGA Technical Assistance Support Team, SIRD Campus, Unit-VIII, Bhubaneswar for favour of kind information and necessary action.

Under Secretary to Government

Memo No. 14127 /F., dt. 29.4.14

Copy forwarded to the PAS and Portal Head, CCF, Secretariat for information and necessary action.

He/She is requested to launch this Office Memorandum in the web-site (www.odisha.gov.in/Finance/Index.htm) for general information.

Under Secretary to Government