

Audit Online

Facilitating Audit in Panchayati Raj Institutions

<https://auditonline.gov.in>



Audit of Panchayats

Audit is an-

Objective, Systematic Professional and **Independent Examination of Financial and Administrative** operations of PRIs, for the purpose of **Certification of Accounts**, and **Evaluation of Performance** and **presenting a report** containing audit findings **for future action** by the concerned Executive Authorities

Audit is an instrument to enforce Accountability

Introduction: AuditOnline

- AuditOnline conceptualized to strengthen transparency and accountability at grassroots level
- XV Finance Commission, in its interim report emphasized on making audited accounts available in timely manner
- Most States already on-board eGramSwaraj – PFMS Interface; hence pilot test to be carried out for 14th Finance Commission accounts for FY 2019-20
- AuditOnline also to be extended to other schemes of Panchayats in gradual manner
- AuditOnline envisaged to scale up transparency process

Objective of AuditOnline

- Facilitate internal & external audit of Government department / PRIs
- Create a platform for online recording of observation
- Recording responses against the observations
- Streamline the audit process so that Audit Enquiry, Local Audit Report, Draft Note, Draft Para etc., can be replied online for better management
- Monitor the closure of audit observations
- Generating various reports/graphs for analysis and decision support

Features of AuditOnline (1/2)

- Defining and configuration the process flow for both Internal/External Audit
- Configurable workflow – (i) within Auditor Office, (ii) within Auditee Office & (iii) Between Auditor & Auditee
- Creation of Audit Team and defining Audit Schedule
- Categorize audit observations into categories/sub categories
- Dynamically create Forms:
- Recording details about a file/case (Case Record)
- Category/sub-category wise forms to record facts/parameters against each observation (Fact Sheets)

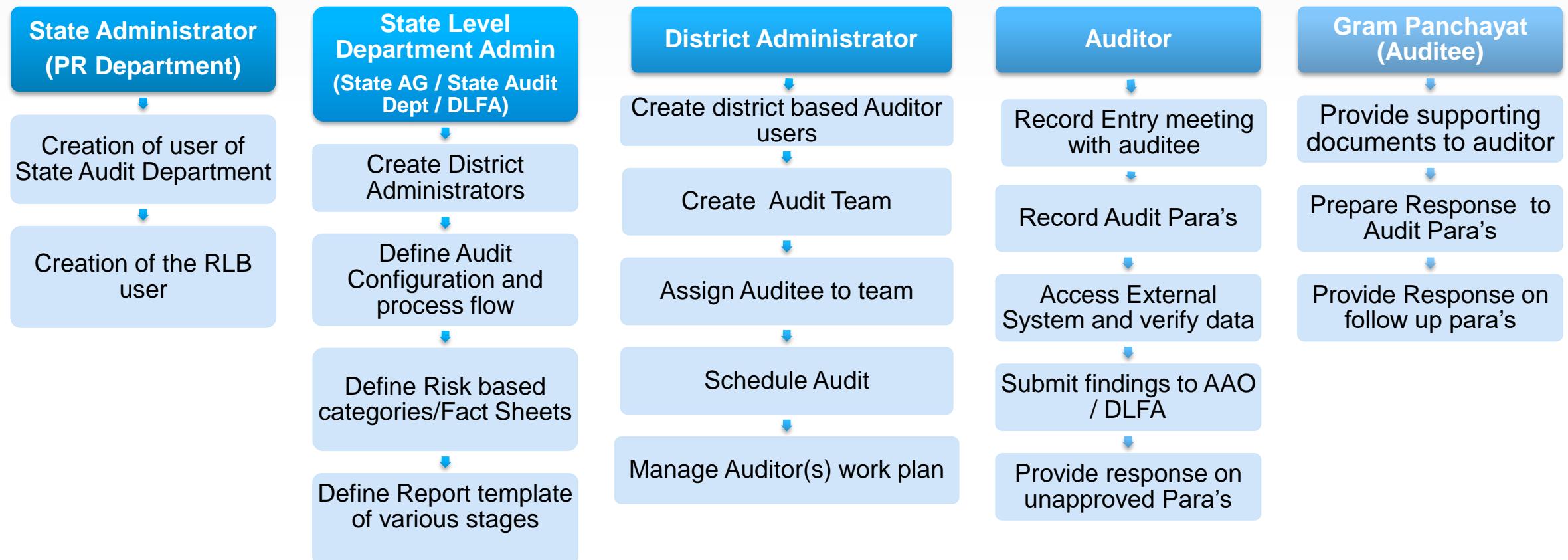
Features of AuditOnline (2/2)

- Recording observations, generate audit queries & submitting to Auditee for further action
- Maintaining trail records of all the communication (i) within Auditor Office, (ii) within Auditee Office & (iii) between Auditor & Auditee
- Configurable Report Templates/Formats for generating Local Audit Report /Draft Note / Draft Para / Draft Audit Para etc.
- Facilitating digitally signing of Audit Reports using e-Sign /DSC

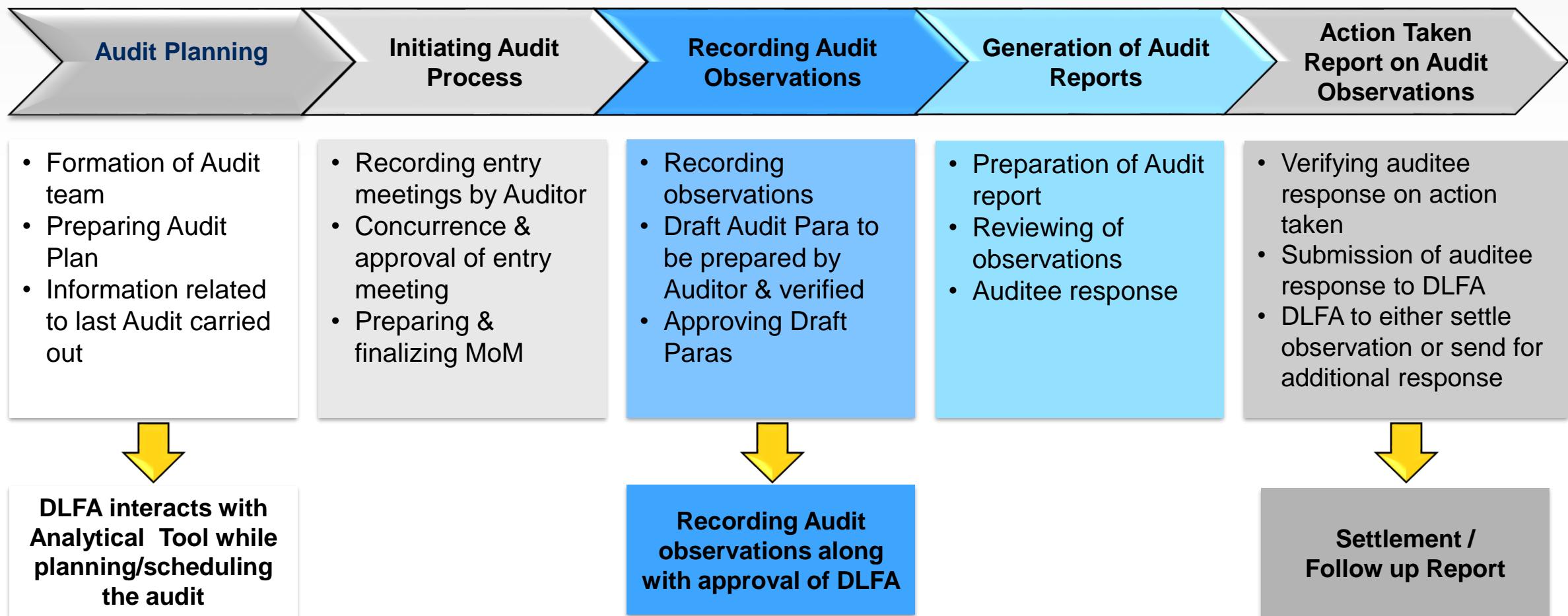
Benefits of AuditOnline

- 
- Improves efficiency, transparency & accountability in audit process
 - Strengthens Financial Management
 - Transition from paper based to computer based system
 - Corrective measures and Training programmes can be provided after due analysis for removing common mistakes

Key Stakeholders



Stages of AuditOnline



Audit Online –Achievements so far

- Creation of master data.
- Configuration of Audit.
- Audit process flow as per requirement of Odisha.
- Creation of User Id and Password of Auditee and Auditor/ Audit Superintendent and District Audit Officer and Audit Admin.
- Training of District Audit officials and Auditee completed.
- During the FY 2020-21 target of 25% online audit for Gram Panchayat for 14th Finance Commission was achieved for the FY 2019-20.

FY	No. of GP	No. of Audit Plan	Audit Report generated	Target	Remarks
2019-20	6798	1715	1715	25%	Target Achieved
2020-21	6798	6798	6791	100%	51% Audit Plan uploaded and 7% report generated .

PROCESS FLOW-TASK FOR AUDITOR

Record intimation letter by DAO/ADAO/AS/Auditor

11

The screenshot shows the AuditOnline application interface. At the top, there is a header bar with the title "AuditOnline" and the subtitle "Facilitating Audit In Government". On the left, a vertical menu bar titled "Menu" lists various options: User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, Reports, and Audit Requisition. The main content area displays a "WELCOME - AUDITOR Auditor" message. It features several colored boxes: a blue box for "Inbox" (containing 1 item), an orange box for "Drafts" (containing 0 items), a green box for "Sent" (containing 3 items), and a red box for "Audit Status". Below these are sections for "Assigned Task" and "Task Completed", each with sub-sections for Today, This Week, and This Month. The bottom of the screen shows a taskbar with icons for search, file operations, and system status.

- After Assignment of GP one task will be shown in Auditor login
- Then Click on More info

PROCESS FLOW-TASK FOR AUDITOR

The screenshot shows the AuditOnline software interface. At the top, there is a header with the Indian Government logo, the text "AuditOnline", "Facilitating Audit In Government", and a "Logout" button. Below the header is a blue navigation bar with "Menu" and other links. The main content area is titled "Inbox". It includes tabs for "Inbox", "OutTask", and "RequisitionTask". There are filters for "Show" (10 entries), "Search", and sorting options for "Audit Period", "Schedule Date", "Task Name", "Task Type", "Receive date", "No. Of Observation", and "Action". A table lists tasks, with one row highlighted in yellow. The table columns are: S No., Auditee Name, Component Name, Sent By, Audit Period, Schedule Date, Task Name, Task Type, Receive date, No. Of Observation, and Action. The highlighted row contains the following data:

S No.	Auditee Name	Component Name	Sent By	Audit Period	Schedule Date	Task Name	Task Type	Receive date	No. Of Observation	Action
5	SUNDARGARH-RAJGANGPUR-BUDHAM	14FC 15FC	N/A	01-04-2020 To 31-03-2021	25-10-2021 To 25-10-2021	Record Intimation letter by DAO / ADAO / AS / Auditor	Record MoM	04-10-2021 17:12:55	0	<input checked="" type="checkbox"/>

- Click on the Task Name / Action

PROCESS FLOW-TASK FOR AUDITOR

12

The screenshot shows the AuditOnline application interface. The top navigation bar includes the Indian Government logo, the title 'AuditOnline', the subtitle 'Facilitating Audit In Government', language selection (Languages), font size adjustment (A-, A, A+), a home icon, a notification bell icon, and a user profile icon.

The left sidebar menu lists the following options: User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Audit Requisition, and Downloads.

The main content area displays the 'Record Intimation letter by DAO/ADAO/AS/Auditor' task. It includes fields for 'Office' (SUNDARGARH-RAJGANGPUR-BUDHAM), 'Date Of Meeting' (25/10/2021), 'Elected Representative Name' (Dalu Minz), 'Official Representative Name' (Deonish Tete), and a 'Select Participant*' dropdown menu containing the following options:

- Auditor - Manoranjan Sahoo
- Auditor - SASMITA DALEI
- Audit Superintendent - PRABHAT KUMAR SINGH
- District Audit Officer - FANINDRA KUMAR TANDI
- Others

Below the participant selection is an 'Attach Files' button with a camera icon. The 'Agenda' section contains the text: 'Audit on accounts of 14th/15th FC scheme will be conducted on 25.10.2021.'

- Click on “Record intimation letter by DAO/ADAO/AS/Auditor”, Auditor shall enter the details in the screenshot shown below and click on “Save and Send”
- Enter Date of Meeting(Intimation Date), Enter Elected Representative name and Official Elected Representative name enter the details of the agenda and then Click on Save and Send to forwards the Intimation latter to Auditee (PEO)

PROCESS FLOW-TASK FOR AUDITOR

14

The screenshot shows a web browser window with multiple tabs open. The active tab is titled 'Audit Online' and displays the 'AuditOnline' logo and the tagline 'Facilitating Audit In Government'. On the left, there is a vertical 'Menu' sidebar with options like User Account Settings, Inbox, Drafts, Sent, Pull Task, Register DSC, and Reports. The main content area is titled 'Send Task' and contains a process flow diagram:

```
graph TD; A[Record Intimation letter by DAO/ADAO/AS/Auditor] --> B((Accept Intimation Letter and reply by PEO))
```

The process starts with a green rounded rectangle labeled 'Record Intimation letter by DAO/ADAO/AS/Auditor', which has an arrow pointing down to a yellow rounded rectangle labeled 'Accept Intimation Letter and reply by PEO'. Below the diagram, there are input fields for 'TO *' (set to 'To Users'), 'CC' (set to 'CC Users'), and 'Date of Reply' (with a calendar icon). At the bottom right of the form are three buttons: 'Back' (orange), 'Send' (green), and 'Close' (red).

- Select Accept Intimation Letter by PEO
- Select the GP Name(PEO) from To* & Click on Send

PROCESS FLOW-TASK FOR AUDITOR

15

The screenshot shows a web browser window with multiple tabs. The active tab is 'Audit Online' at <https://auditonline.gov.in/demo/inbox.htm>. The page title is 'AuditOnline Facilitating Audit In Government'. On the left, there's a vertical menu with options like User Account Settings, Inbox, Drafts, Sent, Pull Task, Register DSC, and Reports. The main content area is titled 'Inbox' and displays a table with columns: S No., Auditee Name, Sent By, Audit Period, Task Name, Task Type, Receive date, No. Of Observation, and Action. A green success message box is overlaid on the page, stating 'Data Send Successfully'. At the bottom, there's a Windows taskbar with icons for search, file explorer, and various applications.

- After Successfully send the Task this message will appear

PROCESS FLOW-TASK FOR AUDITEE

16

Accept Intimation Letter by PEO

The screenshot shows the AuditOnline interface. At the top, there are several browser tabs: 'Email Web Client Sign In', 'Audit Online' (which is active), 'New Tab', 'Inbox (4,623) - akshaya.mohan', and 'LGD - Local Government Directory'. The main content area is titled 'WELCOME - SATHILO PEO'. It features four main sections: 'Inbox' (1 message), 'Drafts' (0 messages), 'Sent' (0 messages), and 'Audit Status'. Below these are two sections: 'Assigned Task' (with counts for Today, This Week, and This Month) and 'Task Completed' (with counts for Today, This Week, and This Month). The bottom of the screen shows the Windows taskbar with various pinned icons and the system tray.

- After Intimation submitted by Auditor one task will be shown in Auditee login
- Then Click on More Info

PROCESS FLOW-TASK FOR AUDITEE

17

Accept Intimation Letter by PEO

The screenshot shows the AuditOnline application running in a web browser. The title bar indicates the URL is https://auditonline.gov.in/demo/inbox.htm?OWASP_CSRFTOKEN=WX14-B6LJ-LAML-3VT4-UD7O-4TF9-H9IY-2K06. The main content area is titled 'Inbox' and shows a table of tasks. The table has columns for S No., Auditee Name, Sent By, Audit Period, Task Name, Task Type, Receive date, No. of Observation, and Action. One entry is visible: S No. 1, Auditee Name SATHILO, Sent By AUDITOR CUTTACK(Auditor), Audit Period 01-04-2019 To 31-03-2020, Task Name Accept Intimation Letter and reply by PEO, Task Type Approve MoM, Receive date 07-09-2020 18:23:24, and No. of Observation 0. The Action column contains a link icon. The bottom status bar shows the Windows taskbar with various pinned icons and the system tray.

S No.	Auditee Name	Sent By	Audit Period	Task Name	Task Type	Receive date	No. of Observation	Action
1	SATHILO	AUDITOR CUTTACK(Auditor)	01-04-2019 To 31-03-2020	Accept Intimation Letter and reply by PEO	Approve MoM	07-09-2020 18:23:24	0	Action

- The Task send by the Auditor will appear in Auditee (PEO) In Box.
- Click on the task Name “Accept Intimation Letter by PEO”

PROCESS FLOW-TASK FOR AUDITEE

18

Accept Intimation Letter by PEO

The screenshot shows a web-based application titled "Audit Online" with the URL https://auditonline.gov.in/demo/approveMinutesOfMeeting.htm?OWASP_CSRFTOKEN=WX14-B6LJ-LAML-3VT4-UD7O-4TF9-H9IY-2K06&id=2. The application interface includes a left sidebar with navigation links such as User Account Settings, User Management, Approve DSC, Inbox, Drafts, Sent, Pull Task, Register DSC, and Reports. The main content area displays the "Accept Intimation Letter and reply by PEO" form. The form fields include:

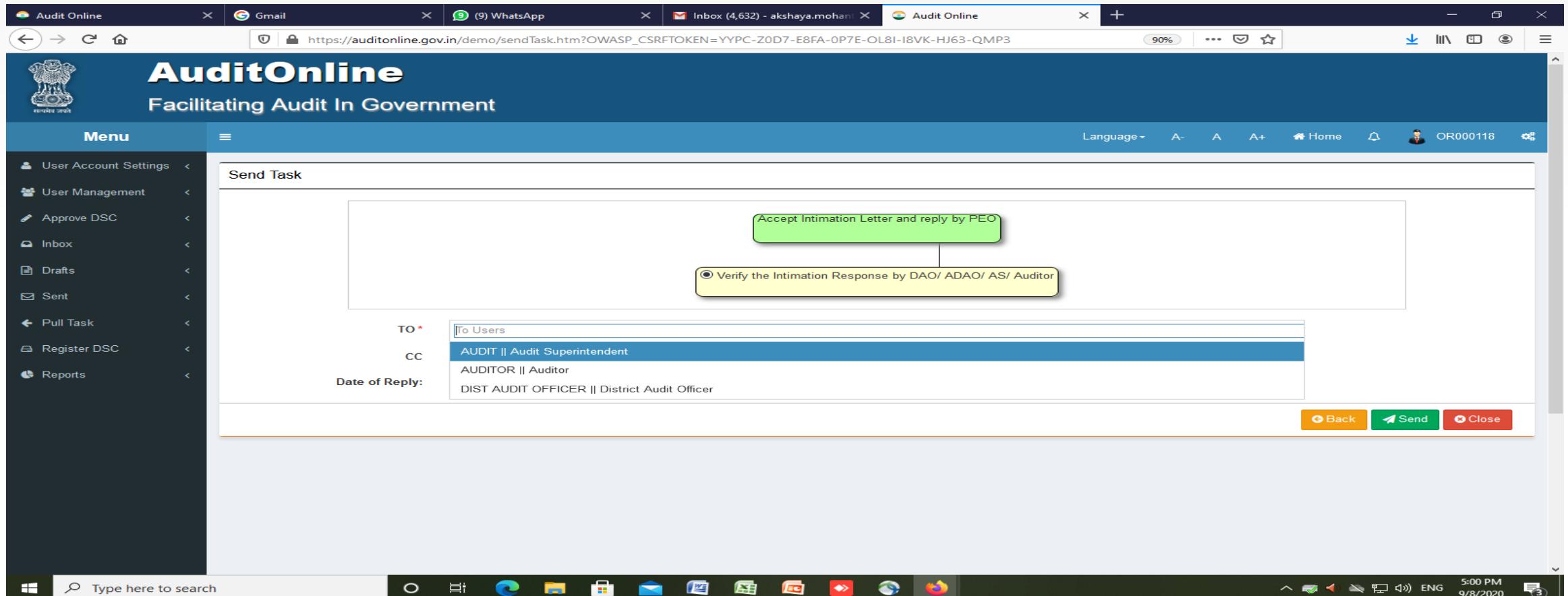
- Office Name:** SATHILO
- Date Of Meeting:** 07/09/2020
- Select Participant:** A dropdown menu listing participants:
 - Additional District Audit Officer - ADDITIONAL DIST AUDIT OFFICER
 - Auditor - AUDITOR CUTTACK
 - District Audit Officer - DISTRICT AUDIT OFFICER
 - Panchayat Executive Officer - SATHILO PEO
 - Others
- Attach Files:** A file attachment icon.
- View Trail:** A link to view the audit trail.
- Agenda:** A rich text editor containing the text "Audit will be held on 8.9.2020".
- Remarks:** A text input field containing the text "Accepted".
- Approve/Reject:** Radio buttons for "Approve" and "Reject".
- Buttons:** Save And Send, Export to Pdf, and Close.

- The PEO have to put his views in Remark box.
- Then Click on Accept/ Reject and Click on Update and Send.

PROCESS FLOW-TASK FOR AUDITEE

19

Accept Intimation Letter by PEO



- Click on Send Verify the Intimation response by DAO/ADAO/AS/Auditor.
- Select Auditor & Click on send button.

PROCESS FLOW-TASK FOR AUDITOR

20

Verify Intimation Letter

The screenshot shows the AuditOnline application interface. At the top, there is a header bar with the title "AuditOnline" and the subtitle "Facilitating Audit In Government". On the left, a vertical menu bar lists various options: User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, Reports, and Audit Requisition. The main content area displays a "WELCOME - AUDITOR Auditor" message. Below this, there are four colored boxes: a blue "Inbox" box containing "1" (with a document icon), an orange "Drafts" box containing "0" (with a save icon), a green "Sent" box containing "3" (with a speech bubble icon), and a red "Audit Status" box. Further down, there are two sections: "Assigned Task" (blue background) and "Task Completed" (green background). Both sections show three time-based categories: Today, This Week, and This Month, each with a small circular badge indicating the count of tasks.

- The Auditor will verify the intimation letter submitted by the Auditee (PEO)
- The Auditor will find one task in In Box only after the Intimation letter successfully submitted by Auditee
- Click on more Info.

PROCESS FLOW-TASK FOR AUDITOR

21

Verify Intimation Letter

The screenshot shows the AuditOnline application interface. The top navigation bar includes links for 'Audit Online', 'Record Observation', 'Inbox', 'Drafts', 'Sent', 'Pull Task', 'Register DSC', 'Reports', and 'Audit Requisition'. The main content area is titled 'AuditOnline Facilitating Audit In Government' and displays an 'Inbox' section. The inbox table has columns for S No., Auditee Name, Sent By, Audit Period, Task Name, Task Type, Receive date, No. Of Observation, and Action. One entry is listed: 'BADAHINSARA PEO(Panchayat Executive Officer)' sent by '01-04-2019 To 31-03-2020' with the task name 'Verify the Intimation Response by DAO/ ADAO/ AS/ Auditor'. The bottom status bar shows system icons and the date/time '4:14 PM 9/10/2020'.

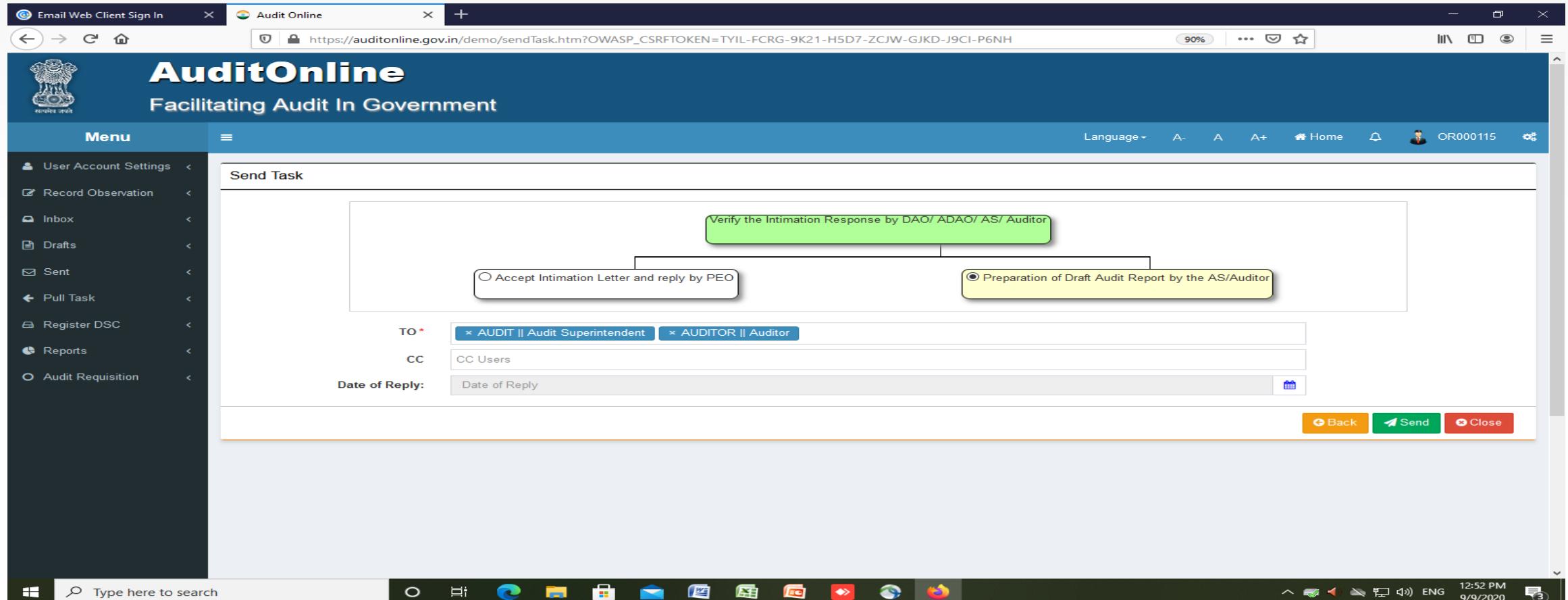
S No.	Auditee Name	Sent By	Audit Period	Task Name	Task Type	Receive date	No. Of Observation	Action
1	BADAHINSARA	BADAHINSARA PEO(Panchayat Executive Officer)	01-04-2019 To 31-03-2020	Verify the Intimation Response by DAO/ ADAO/ AS/ Auditor	Verify MoM	10-09-2020 16:12:24	0	View

- Click on Task Name- “Verify the Intimation Response by DAO/ ADAO/ AS/ Auditor”

PROCESS FLOW-TASK FOR AUDITOR

22

Verify Intimation Letter



- Select Preparation of Draft Audit Report by AS/Auditor
- In To Task:- Select the name who will record the observations to prepare the Audit Report

PROCESS FLOW-TASK FOR AUDITOR

Verify Intimation Letter

23

The screenshot shows a web-based application titled "Audit Online". The main window is titled "Verify the Intimation Response by DAO/ ADAO/ AS/ Auditor". On the left, there is a sidebar with various menu items: User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, Reports, and Audit Requisition. The "Record Observation" item is currently selected. The main content area contains the following fields:

- Office Name:** BADAHINSARA
- Date Of Meeting:** 10/09/2020
- Select Participant***:
A dropdown menu lists several participant roles, all of which are checked:
 - Auditor - AUDITOR Auditor
 - Audit Superintendent - AUDIT SUPERINTENDENT
 - District Audit Officer - DIST AUDIT OFFICER
 - Panchayat Executive Officer - BADAHINSARA PEO
 - Others
- Attach Files:** A small icon with a paperclip.
- Agenda:** A rich text editor containing the text: "All the mebers are present and the the Audit will start on 11.09.2020".
- Remarks:** A text input field containing the text: "All records are ready. Audit may be commenced."

At the bottom right of the main window are two buttons: "Send" (green) and "Close" (red). The bottom of the screen shows the Windows taskbar with the date and time (4:16 PM, 9/10/2020), a search bar, and various pinned icons.

- Click on Send button for accept the Intimation letter submitted by PEO

PROCESS FLOW-TASK FOR AUDITOR

Issue Audit Requisition

24

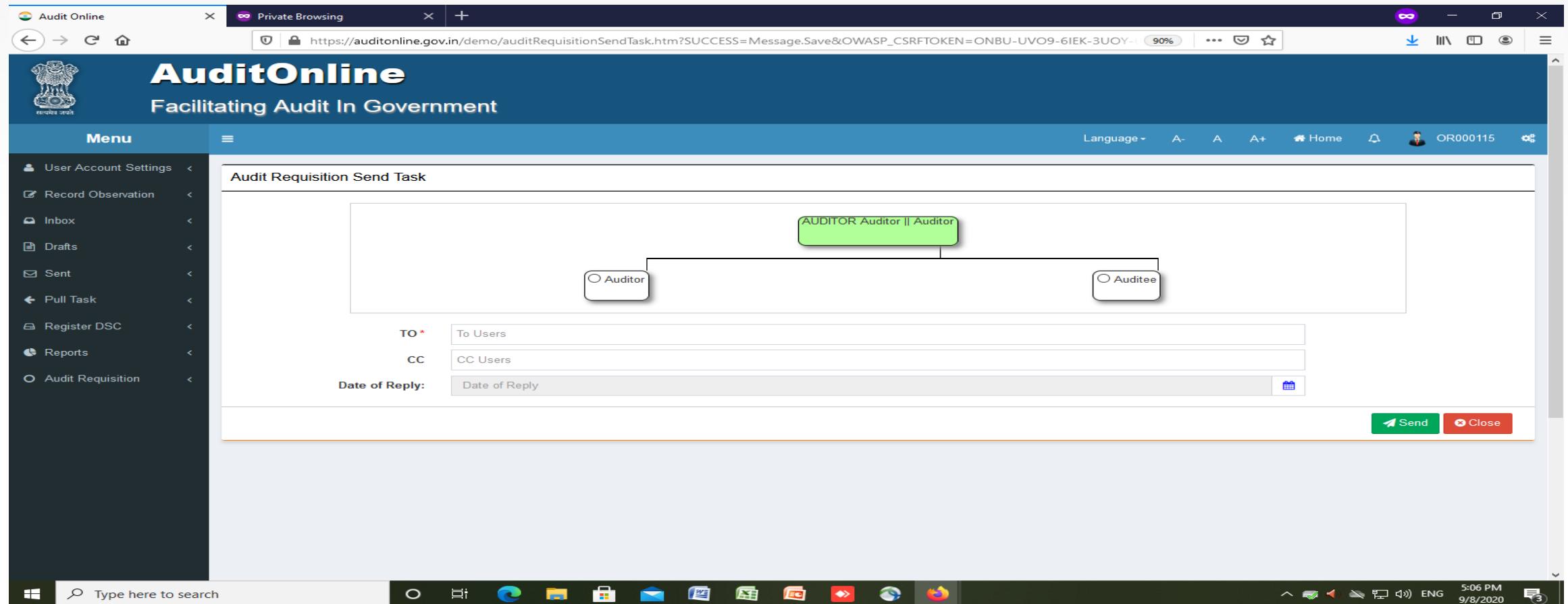
The screenshot shows a web browser window for 'Audit Online' with a blue header bar. The title 'AuditOnline' and the tagline 'Facilitating Audit In Government' are visible. On the left, there's a vertical menu with options like User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, Reports, Audit Requisition (selected), Add, and Manage. The main content area is titled 'Add Audit Requisition'. It contains fields for 'Office Name' (AIDA), 'Audit Requisition Title' (Submit the voucher), 'Due Date' (09/09/2020), and a 'Description' rich-text editor with the placeholder 'Please Submit'. Below the editor is an 'Attach Files' button. At the bottom right are 'Save And Send', 'Clear', and 'Close' buttons. The browser address bar shows the URL https://auditonline.gov.in/demo/addAuditRequisition.htm?OWASP_CSRFTOKEN=ONBU-UVO9-6IEK-3UOY-6BCN-FVEG-FUC1-IPVC. The taskbar at the bottom includes icons for File Explorer, Mail, and other applications, along with system status indicators.

- Audit Requisition can be issued to Auditee (PEO).
- Enter Audit Requisition Title, Due Date and Description.
- Click on Save and Send.

PROCESS FLOW-TASK FOR AUDITOR

Issue Audit Requisition

25



- Select Auditee and Click on Send.
- Any number of requisitions can be sent to Auditee for submission of information like (Case Record, Mesurment Book, Bill & vouchers etc)

PROCESS FLOW-TASK FOR AUDITEE

Response to Audit Requisition

26

The screenshot shows the AuditOnline software interface. At the top, there is a header bar with the title "AuditOnline Facilitating Audit In Government". Below the header is a menu bar with options like "Language", "Home", and a user profile. On the left, there is a sidebar titled "Menu" containing links such as "User Account Settings", "User Management", "Approve DSC", "Inbox", "Drafts", "Sent", "Pull Task", "Register DSC", and "Reports". The main content area is titled "Inbox" and contains a table with one row. The table columns are "S No.", "Auditee Name", "Audit Period", "Type of Audit", "Schedule Date", "No. of Sent Task", and "Action". The data in the table is as follows:

S No.	Auditee Name	Audit Period	Type of Audit	Schedule Date	No. of Sent Task	Action
1	BADAHINSARA	01-04-2019 To 31-03-2020	External	11-09-2020 To 12-09-2020	2	Action

At the bottom of the screen, there is a taskbar with various icons and a system tray showing the date and time (4:31 PM, 9/10/2020).

- Click on In Box> Requisition Task. Then Click on Action It will show the Requisition Memo

PROCESS FLOW-TASK FOR AUDITEE

Response to Audit Requisition

27

The screenshot shows the AuditOnline application interface. At the top, there is a header bar with the Indian National Emblem and the text "AuditOnline Facilitating Audit In Government". Below the header is a menu bar with options like User Account Settings, User Management, Approve DSC, Inbox, Drafts, Sent, Pull Task, Register DSC, and Reports. The main content area is titled "Audit Requisition Auditee Task". It displays details about the audit: "Auditee Office: AIDA", "Period Being Audited: Apr 1, 2019 - Mar 31, 2020", and "Reporting Period: Sep 9, 2020 - Sep 10, 2020". There is a "Select All" button. Below this, a task card shows "Requisition No.: 1", "Audit Requisition Title: Submit the voucher", and "Due Date: Sep 9, 2020". To the right of the task card is a "Label.AuditorResponse" section containing the text "Please Submit the bill vouchers" and an "AUDITEE RESPONSE" section with a rich text editor toolbar and the text "Sir File attached for reference". The bottom of the screen shows a Windows taskbar with various icons and system status information.

- Select the Task and put Comment (File can be attached, but in file name no special character allowed).
- Then click on Save & Send.

PROCESS FLOW-TASK FOR AUDITEE

Response to Audit Requisition

28

The screenshot shows the AuditOnline application interface. At the top, there are several browser tabs: 'Audit Online', 'Gmail', '(9) WhatsApp', 'Inbox (4,633) - akshaya.moham', 'Audit Online', and a new tab indicator. The main header features the Indian National Emblem and the text 'AuditOnline Facilitating Audit In Government'. A navigation menu on the left lists: User Account Settings, User Management, Approve DSC, Inbox, Drafts, Sent, Pull Task, Register DSC, and Reports. The central area is titled 'Audit Requisition Send Task'. It displays a process flow diagram with three participants: 'Auditor' (yellow rounded rectangle), 'Auditee' (white rounded rectangle), and 'AIDA PEO || Panchayat Executive Officer' (green rounded rectangle). Below the diagram are input fields for 'TO' (containing 'AUDITOR Auditor || Auditor') and 'CC' (containing 'AUDIT SUPERINTENDENT || Audit Superintendent'). There is also a 'Date of Reply:' field with a calendar icon. At the bottom right are 'Send' and 'Close' buttons. The taskbar at the bottom of the screen shows various pinned icons and system status.

- Click one Auditor
- Select Auditor and click on Send

PROCESS FLOW-TASK FOR AUDITOR

Verification of Audit Requisition Submitted by Auditee

29

The screenshot shows a web browser window for 'Audit Online' with the URL https://auditonline.gov.in/demo/inbox.htm?OWASP_CSRFTOKEN=ONBU-UVO9-6IEK-3UOY-6BCN-FVEG-FUC1-IPVC. The page title is 'AuditOnline Facilitating Audit In Government'. The left sidebar contains a 'Menu' with options like User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, Reports, and Audit Requisition. The main content area is titled 'Inbox' and shows a table with one row of data. The table columns are S No., Auditee Name, Audit Period, Type of Audit, Schedule Date, No. of Sent Task, and Action. The data in the table is as follows:

S No.	Auditee Name	Audit Period	Type of Audit	Schedule Date	No. of Sent Task	Action
1	AIDA	01-04-2019 To 31-03-2020	External	09-09-2020 To 10-09-2020	2	Action

The bottom of the screen shows the Windows taskbar with various pinned icons and system status information.

- Click on In Box >Requisition Task
- Click on Action

PROCESS FLOW-TASK FOR AUDITOR

The Requisition task will appear and then click on Action to verify the response of requisition submitted by Auditee.

The screenshot shows a web browser window titled "Audit Online" in a Private Browsing session. The URL is https://auditonline.gov.in/demo/approveAuditRequisition.htm. The page displays a requisition task for the Auditor. The requisition details are as follows:

Auditee Office	AIDA
Period Being Audited	Apr 1, 2019 - Mar 31, 2020
Reporting Period	Sep 9, 2020 - Sep 10, 2020
<input type="checkbox"/> Select All	
1 <input checked="" type="checkbox"/>	Requisition No. : 1 Requisition Title : Submit the GPDP Plan Due Date : Sep 9, 2020
(AIDA PEO Panchayat Executive Officer)	
Sir File attached for reference	
Remarks *	
<p>Rich text editor toolbar</p> <p>Blank area for Remarks</p>	
<input type="button" value="End Requisition"/> <input type="button" value="Follow up"/>	
2 <input checked="" type="checkbox"/>	Requisition No. : 2 Requisition Title : Submit the voucher Due Date : Sep 9, 2020

At the bottom of the browser window, the taskbar shows the Windows Start button, a search bar with "Type here to search", and various pinned icons. The system tray indicates the date as 9/8/2020, the time as 5:27 PM, and the language as ENG.

Select End Requisition or Follow up Action for further requisition. If the Auditor selects the End requisition then he will go for Record Observation. If the Auditor select the Fallow up action, another requisition will forward to Auditee(PEO) for submission of information

PROCESS FLOW-TASK FOR AUDITOR

Record Observation by Auditor

31

The screenshot shows the AuditOnline software interface. At the top, there is a header bar with the title "Audit Online" and a URL "https://auditonline.gov.in/demo/recordobservations.htm?OWASP_CSRFTOKEN=TYIL-FCRG-9K21-H5D7-ZCJW-GJKD-J9CI-P6NH". Below the header is a dark blue header section with the "AuditOnline" logo and the tagline "Facilitating Audit In Government". On the left, there is a vertical menu bar titled "Menu" containing options like "User Account Settings", "Record Observation" (which is currently selected), "Inbox", "Drafts", "Sent", "Pull Task", "Register DSC", "Reports", and "Audit Requisition". The main content area is titled "Record Observation" and displays a table of audit observations. The table has columns for "S No.", "Auditee Name", "Audit Period", "Type of Audit", "Schedule Date", and "Action". There is one entry in the table: S No. 1, Auditee Name AIDA, Audit Period 01-04-2019 To 31-03-2020, Type of Audit External, Schedule Date 09-09-2020 To 10-09-2020, and Action (with a checkbox). Below the table, it says "Showing 1 to 1 of 1 entries". At the bottom of the screen, there is a taskbar with various icons and a system tray showing the date and time as "12:55 PM 9/9/2020".

S No.	Auditee Name	Audit Period	Type of Audit	Schedule Date	Action
1	AIDA	01-04-2019 To 31-03-2020	External	09-09-2020 To 10-09-2020	<input type="checkbox"/>

- Select Record Observation> Add. The auditor will find the Gram Panchayat.
- Click on Action

PROCESS FLOW-TASK FOR AUDITOR

Record Observation by Auditor

32

The screenshot shows a web browser window titled "Audit Online" with the URL https://auditonline.gov.in/demo/addAuditorObservation.htm?OWASP_CSRFTOKEN=TYIL-FCRG-9K21-H5D7-ZCJW-GJKD-J9CI-P6NH&id=2550. The page is titled "Preparation of Draft Audit Report by the AS/Auditor". On the left, there is a sidebar menu with options like User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, Reports, and Audit Requisition. The main form area contains the following data:

Nature Of Audit	Scheme
Auditee Office	AIDA
Period Being Audited	Apr 1, 2019 - Mar 31, 2020
Reporting Period	Sep 9, 2020 - Sep 10, 2020
Component*	14FC
Observation Type *	Receipt
Category *	01 - Variation in Accounts Figures
Sub Category *	Mismatch in CB of Annual Account and cash book
Figures Shown in Annual Account *	5,00,000.00
Figures Shown in Registers *	4,50,000.00
Amount Under Objection Subtraction(Figures Shown in Annual Account:Figures Shown in Registers:) *	50,000.00
Audit Observation *	Rs. 50, 000 mismatch in annual receipt

- Select Component, Observation Type, Category, Sub Category (Enter the audited figure).
- Then write Audit Observation by auditor,
- Also auditor can attach the file (if any). Click on Save

PROCESS FLOW-TASK FOR AUDITOR

Record Observation by Auditor

33

The screenshot shows a web-based audit application interface. On the left is a vertical menu bar with options like User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, Reports, and Audit Requisition. The main content area is titled 'Preparation of Draft Audit Report by the AS/Auditor'. It contains several input fields and dropdown menus:

- Nature Of Audit: Scheme
- Auditee Office: AIDA
- Period Being Audited: Apr 1, 2019 - Mar 31, 2020
- Reporting Period: Sep 9, 2020 - Sep 10, 2020
- Component: 14FC
- Observation Type: Expenditure
- Category: 04 -Non Utilization of Grants before lapsable date
- Sub Category: Grants drawn but not fully utilized before lapsable date

Below these fields is a rich text editor window containing the text: "Total Grants not received so the funds could not fully utilised in the financial year 2019-20".

At the bottom of the form, there are sections for 'Attach Files' (with a file icon) and 'Report Details' (with columns for Sr.No., Select, Category, SubCategory, and Remarks). Below the report details is a toolbar with icons for Save, Export To Pdf, Clear, and Close.

- Any number of Audit Observation can be recorded.
- The auditor can view the accounting report entered by Gram Panchayat by selecting View external system.
- Then Click on Save.

PROCESS FLOW-TASK FOR AUDITOR

Submit Observations by Auditor to Reviewer

34

The screenshot shows the AuditOnline application interface. The title bar reads "Audit Online" and the URL is https://auditonline.gov.in/demo/recordobservationsmanagepre.htm?OWASP_CSRFTOKEN=TYIL-FCRG-9K21-H5D7-ZCJW-GJKD-J9CI-P6NH. The main content area is titled "Manage Observation". It includes fields for "Audit Type" (dropdown menu) and "Entity Type" (radio buttons for "Online Department" and "Local Government Body"). Below these are buttons for "Get Data", "Clear", and "Close". A table displays audit observations with columns: S No., Auditee Name, Audit Period, Schedule Date, View/Modify/Delete, and Send. The first row shows "AIDA" as the auditee name, "01-04-2019 To 31-03-2020" as the audit period, and "09-09-2020 To 10-09-2020" as the schedule date. The "View/Modify/Delete" column contains edit and delete icons. The "Send" column contains a pen icon. At the bottom of the table, it says "Showing 1 to 1 of 1 entries". The left sidebar has a "Menu" section with options like User Account Settings, Record Observation (selected), Add, Manage, Inbox, Drafts, Sent, Pull Task, Register DSC, Reports, and Audit Requisition.

- Click on Audit Observation > Manage
- Click on view/ modify/ delete to view or edit the Audit Observation
- After completion of record observation the auditor send the Draft Audit Report(DAR) to Audit Supdt./ADAO/DAO for review of Draft Audit Report.

PROCESS FLOW-TASK FOR AUDITOR

Submit Observations by Auditor to Reviewer

35

The screenshot shows the AuditOnline application interface. At the top, there are two tabs: 'Email Web Client Sign In' and 'Audit Online'. The URL in the address bar is https://auditonline.gov.in/demo/sendTask.htm?OWASP_CSRFTOKEN=TYIL-FCRG-9K21-H5D7-ZCJW-GJKD-J9CI-P6NH. The main content area is titled 'Send Task' and displays a process flow diagram:

```
graph TD; A[Preparation of Draft Audit Report by the AS/Auditor] --> B[Review of DAR by the Reviewing Officer AS/ADAO]; B --> C[Review and approval of the DAR by the DAO]
```

The 'TO' field is populated with 'AUDIT || Audit Superintendent'. The 'Date of Reply' field has a calendar icon. At the bottom right are buttons for 'Back', 'Send' (highlighted in green), and 'Close'.

- ▶ Select – “Review of DAR by the Reviewing Officer AS/ADAO”
- ▶ In To*- Select Audit Superintendent /ADAO/DAO name .
- ▶ Click on send.

PROCESS FLOW-TASK FOR AUDITOR

Submit Observations by Auditor to Reviewer

36

The screenshot shows the 'Audit Online' application interface. The main window is titled 'Send Observation'. It displays two audit observations:

- Observation 1:** Component: 14FC, Observation Type: Receipt, Category / Subcategory: 01 - Variation in Accounts Figures /Mismatch in CB of Annual Account and cash book. Note: Rs. 50, 000 mismatch in annual receipt.
- Observation 2:** Component: 14FC, Observation Type: Expenditure, Category / Subcategory: 04 -Non Utilization of Grants before lapsable date /Grants drawn but not fully utilized before lapsable date. Note: Total Grants not received so the funds could not fully utilised in the financial year 2019-20.

At the bottom right of the main window, there are 'Send' and 'Close' buttons. The bottom of the screen shows the Windows taskbar with various pinned icons and system status information.

- All Audit Observation will appear.
- Select the observations.
- Then click on send

PROCESS FLOW-TASK FOR AS/ADAO

Review of DAR by the Reviewing Officer (AS/ADAO)

37

The screenshot shows the AuditOnline software interface. The top navigation bar includes 'Email Web Client Sign In', 'Audit Online' (active tab), and a URL 'https://auditonline.gov.in/demo/home.htm?OWASP_CSRFTOKEN=VUOW-AWKY-6JJ3-2L9R-NPKA-H9EQ-5Y85-NHEO&flag=true'. The main dashboard is titled 'WELCOME - AUDIT SUPERINTENDENT'. It features four main sections: 'Inbox' (2 items), 'Drafts' (0 items), 'Sent' (0 items), and 'Audit Status'. Below these are sections for 'Assigned Task' (Today, This Week, This Month) and 'Task Completed' (Today, This Week, This Month). The bottom of the screen shows the Windows taskbar with various pinned icons and the system tray.

- The Audit Supdt./ ADAO verify the Draft Audit report submitted by the Auditor.
- Click on In Box/ more info

PROCESS FLOW-TASK FOR AS/ADAO

Review of DAR by the Reviewing Officer (AS/ADAO)

38

The screenshot shows the AuditOnline application running in a web browser. The title bar indicates the URL is <https://auditonline.gov.in/demo/inbox.htm>. The main content area is titled 'Inbox' and displays a single task entry:

S. No.	Auditee Name	Sent By	Audit Period	Task Name	Task Type	Receive date	No. Of Observation	Action
1	AIDA	AUDITOR Auditor(Auditor)	01-04-2019 To 31-03-2020	Review of DAR by the Reviewing Officer AS/ADAO	Verify Observation	09-09-2020 13:20:40	2	View

Below the table, it says 'Showing 1 to 1 of 1 entries'. The bottom of the screen shows the Windows taskbar with various pinned icons and system status.

- For getting the Draft Audit Report DAR click on Action. The detail Draft Audit Para will appear

PROCESS FLOW-TASK FOR AS/ADAO

Review of DAR by the Reviewing Officer (AS/ADAO)

39

The screenshot shows a web-based audit application interface. On the left, there's a sidebar with navigation links: Email Web Client Sign In, Audit Online, Drafts, Sent, Pull Task, Register DSC, Reports, and Audit Requisition. The main window is titled 'Audit Online' and displays two audit observations.

Observation 1:

- Component: 14FC
- Observation Type: Receipt
- Category / Subcategory: 01 - Variation in Accounts Figures / Mismatch in CB of Annual Account and cash book

Preparation of Draft Audit Report by the AS/Auditor (AUDITOR Auditor)
Rs. 50, 000 mismatch in annual receipt

Remarks:
Rs. 50, 000 mismatch in annual receipt

Action buttons: Accept (green), Reject (orange), Discard (red).

Observation 2:

- Component: 14FC
- Observation Type: Expenditure
- Category / Subcategory: 04 - Non Utilization of Grants before lapsable date / Grants drawn but not fully utilized before lapsable date

Preparation of Draft Audit Report by the AS/Auditor (AUDITOR Auditor)
Total Grants not received so the funds could not fully utilised in the financial year 2019-20

Action buttons: Accept (green), Reject (orange), Discard (red).

At the bottom, the Windows taskbar is visible with icons for Start, Search, Task View, Edge, File Explorer, Mail, Photos, Videos, File History, Taskbar settings, and a system tray showing battery, volume, and connectivity status.

- ▶ All Audit Observation submitted by Auditor will appear. Select the Para Submitted by Auditor. The Audit Superintendent will also enter his remarks or copy the Auditor remark also. Audit Supdt. may Approve/Reject/Discard the Audit Observation.
- ▶ Then click on save button.

PROCESS FLOW-TASK FOR AS/ADAO

Review of DAR by the Reviewing Officer (AS/ADAO)

40

The screenshot shows a web browser window titled "Audit Online" with the URL https://auditonline.gov.in/demo/verifyObservation.htm?id=2552&OWASP_CSRFTOKEN=VUOW-AWKY-6JJ3-2L9R-NPKA-H9EQ-5Y85-NHEO. The page content includes:

- Observation Type :** Expenditure
- Category / Subcategory:** 04 -Non Utilization of Grants before lapsable date / Grants drawn but not fully utilized before lapsable date
- Preparation of Draft Audit Report by the AS/Auditor (AUDITOR Auditor)**
- Remarks ***: Total Grants not received so the funds could not fully utilised in the financial year 2019-20
- Action Buttons:** Accept (green), Reject (orange), Discard (red)
- Footer Buttons:** Update (green), Update And Send (green), Close (red)

The footer of the page contains links to the Ministry of Panchayati Raj, Digital India, data.gov.in, DeitY, and PMINDIA. It also includes a note about DeitY being an external site.

The bottom of the screen shows the Windows taskbar with the search bar containing "deity.gov.in", pinned icons for File Explorer, Mail, and other applications, and system status indicators.

After saving the data it will ask for Update & Send

PROCESS FLOW-TASK FOR AS/ADAO

41

Review of DAR by the Reviewing Officer (AS/ADAO)

The screenshot shows the AuditOnline application interface. The main title bar says "Audit Online". The left sidebar has a "Menu" section with various options like User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, Reports, and Audit Requisition. The central area is titled "Send Task" and contains a process flow diagram. A green rounded rectangle at the top says "Review of DAR by the Reviewing Officer AS/ADAO". Below it, two options are shown in boxes: a yellow one on the left with a radio button labeled "Review and approval of the DAR by the DAO" and a white one on the right with a radio button labeled "Return of DAR to the AS/Auditor by the Reviewing Officer AS/ADAO for modification". Underneath these boxes are fields for "TO" (set to "DIST AUDIT OFFICER || District Audit Officer"), "CC" (set to "CC Users"), and "Date of Reply". At the bottom of the "Send Task" window are three buttons: "Back", "Send", and "Close". The bottom of the screen shows a Windows taskbar with icons for search, file explorer, and other applications, along with system status indicators.

- Audit Supdt. forward the Draft Audit Report (DAR) to District Audit Officer or return to the Auditor if any modification required. Then click on Send.

PROCESS FLOW-TASK FOR DAO

Review of DAR/ modified DAR by the DAO

42

The screenshot shows the AuditOnline software interface. At the top, there are two tabs: "Email Web Client Sign In" and "Audit Online". The URL in the address bar is https://auditonline.gov.in/demo/home.htm?OWASP_CSRFTOKEN=SY6V-VP4H-IRXY-GUC2-PNSV-DZCS-YB1F-OQ7D. The main dashboard is titled "WELCOME - DIST AUDIT OFFICER". It features several sections: "Assigned Task" (1 item in the inbox), "Audit Status" (0 items), and "Task Completed" (0 items). On the left, a sidebar menu includes "User Account Settings", "Record Observation", "Inbox" (1 item), "Drafts", "Sent", "Pull Task", "Register DSC", and "Reports". The bottom of the screen shows the Windows taskbar with various pinned icons and the system tray.

- ▶ The District Audit Officer will review the Audit report. The DAO may approve or reject the Draft Audit Report(DAR)
- ▶ In-Box one task will appear. Click on more info...

PROCESS FLOW-TASK FOR DAO

Review of DAR/ modified DAR by the DAO

43

The screenshot shows the AuditOnline application running on a Windows operating system. The window title is "Audit Online". The URL in the address bar is https://auditonline.gov.in/demo/inbox.htm?OWASP_CSRFTOKEN=SY6V-VP4H-IRXY-GUC2-PNSV-DZCS-YB1F-OQ7D. The application header features the Indian national emblem and the text "AuditOnline Facilitating Audit In Government". The top navigation bar includes links for "Email Web Client Sign In", "Audit Online", and a "+" button. On the right side of the header are icons for language selection (A-, A, A+), a home button, a bell icon, and a user profile with the ID OR000117. The main content area is titled "Inbox" and contains a table with one row of data. The table columns are: S. No., Auditee Name, Sent By, Audit Period, Task Name, Task Type, Receive date, No. Of Observation, and Action. The data in the first row is: 1, AIDA, AUDIT SUPERINTENDENT(Audit Superintendent), 01-04-2019 To 31-03-2020, Review and approval of the DAR by the DAO, Verify Observation, 09-09-2020 13:29:09, 2, and a link icon. Below the table, it says "Showing 1 to 1 of 1 entries". The bottom of the screen shows the Windows taskbar with various pinned icons and the system tray indicating the date and time as 1:36 PM on 9/9/2020.

S. No.	Auditee Name	Sent By	Audit Period	Task Name	Task Type	Receive date	No. Of Observation	Action
1	AIDA	AUDIT SUPERINTENDENT(Audit Superintendent)	01-04-2019 To 31-03-2020	Review and approval of the DAR by the DAO	Verify Observation	09-09-2020 13:29:09	2	View

► Detail Task will appear. Click on Task Name to review the report

PROCESS FLOW-TASK FOR DAO

Review of DAR/ modified DAR by the DAO

44

The screenshot shows a web-based audit application interface. On the left, a sidebar lists navigation options: Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, and Reports. The main content area is titled "Audit Online" and displays a specific audit observation. At the top, it shows the "Nature Of Audit" as "Scheme", the "Auditee Office" as "AIDA", the "Period Being Audited" as "Apr 1, 2019 - Mar 31, 2020", and the "Reporting Period" as "Sep 9, 2020 - Sep 10, 2020". Below this, a green button labeled "Select All" is visible. The observation details include a component "14FC", an observation type "Receipt", and a category/subcategory "01 - Variation in Accounts Figures / Mismatch in CB of Annual Account and cash book". There are two sections for "Preparation of Draft Audit Report by the AS/Auditor (AUDITOR Auditor)" and "Review of DAR by the Reviewing Officer AS/ADAO (AUDIT SUPERINTENDENT)", both noting a "Rs. 50, 000 mismatch in annual receipt". A "Remarks" section contains a rich text editor toolbar and a note about the mismatch. At the bottom, there are three buttons: "Accept" (green), "Reject" (orange), and "Discard" (red). The status bar at the bottom of the screen shows the Windows taskbar with various icons, a search bar, and system information like the date and time.

- ▶ All Audit observation/ audit observations will appear for approval/ rejection of District Audit Officer.
- ▶ Click on the Para > Accept> Save. Then it will ask for Update and Send.

PROCESS FLOW-TASK FOR DAO

Review of DAR/ modified DAR by the DAO

45

The screenshot shows the AuditOnline software interface. At the top, there are three tabs: 'Email Web Client Sign In', 'Audit Online' (which is active), and another partially visible tab. The URL in the address bar is https://auditonline.gov.in/demo/sendTask.htm?OWASP_CSRFTOKEN=SY6V-VP4H-IRXY-GUC2-PNSV-DZCS-YB1F-OQ7D. The page title is 'AuditOnline Facilitating Audit In Government'. On the left, there is a vertical menu with options like User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, and Reports. The main content area is titled 'Send Task' and contains a process flow diagram. The diagram starts with a green rounded rectangle labeled 'Review and approval of the DAR by the DAO'. A horizontal line leads to two options: 'Return of DAR to the Reviewing Officer AS/ADAO by the DAO' (radio button) and 'Generate and issue approved audit report' (radio button, which is selected). Below the diagram, there are input fields for 'TO *' (containing 'DIST AUDIT OFFICER || District Audit Officer'), 'CC' (containing 'CC Users'), and 'Date of Reply' (with a calendar icon). At the bottom right of the form are buttons for 'Back', 'Send' (highlighted in green), and 'Close'. The bottom of the screen shows the Windows taskbar with various pinned icons and system status information.

▶ Select -Generate and issue approved audit report.

▶ In To*- District Audit Officer Click Send.

PROCESS FLOW-TASK FOR DAO

Generate and issue approved audit report.

46

The screenshot shows the AuditOnline software interface. At the top, there is a header bar with the title "Audit Online" and a URL "https://auditonline.gov.in/demo/inbox.htm?OWASP_CSRFTOKEN=SY6V-VP4H-IRXY-GUC2-PNSV-DZCS-YB1F-OQ7D". Below the header is a logo of the Indian Government and the text "AuditOnline Facilitating Audit In Government". On the left, there is a vertical "Menu" sidebar with options like User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Register DSC, and Reports. The main area is titled "Inbox" and contains a table with one entry. The table columns are: S No., Auditee Name, Sent By, Audit Period, Task Name, Task Type, Receive date, No. Of Observation, and Action. The entry shows: S No. 1, Auditee Name AIDA, Sent By DIST AUDIT OFFICER(District Audit Officer), Audit Period 01-04-2019 To 31-03-2020, Task Name Generate and issue approved audit report, Task Type Generate Report, Receive date 09-09-2020 13:46:50, No. Of Observation 2, and Action (an edit icon). The bottom of the screen shows a Windows taskbar with various icons and system status information.

After approve by DAO, It will show new task“Generate and issue approved audit report”.

PROCESS FLOW-TASK FOR DAO

Generate and issue approved audit report.

47

The screenshot shows the AuditOnline application interface. The title bar displays 'Audit Online' and the URL 'https://auditonline.gov.in/demo/auditenquiry.htm?OWASP_CSRFTOKEN=SAT3-IY8M-3A6K-9M1T-DXCB-4S5L-0WGC-U6WJ&id=2554'. The main content area is titled 'Generate and issue approved audit report'. It shows the following details:

Nature Of Audit	Scheme
Auditee Office	AIDA
Period Being Audited	Apr 1, 2019 - Mar 31, 2020
Reporting Period	Sep 9, 2020 - Sep 10, 2020
General Review	<input type="button" value="Browse..."/> No file selected.

Below this, there are two entries:

- 1** Component : 14FC
Observation Type : Receipt
Category/Sub Category : 01 - Variation in Accounts Figures / Mismatch in CB of Annual Account and cash book
- 2** Component : 14FC
Observation Type : Expenditure
Category/Sub Category : 04 -Non Utilization of Grants before lapsable date / Grants drawn but not fully utilized before lapsable date

At the bottom, there is a 'Due Date of Reply *' field with a calendar icon, and buttons for 'Save And Send', 'Preview Report', and 'Close'.

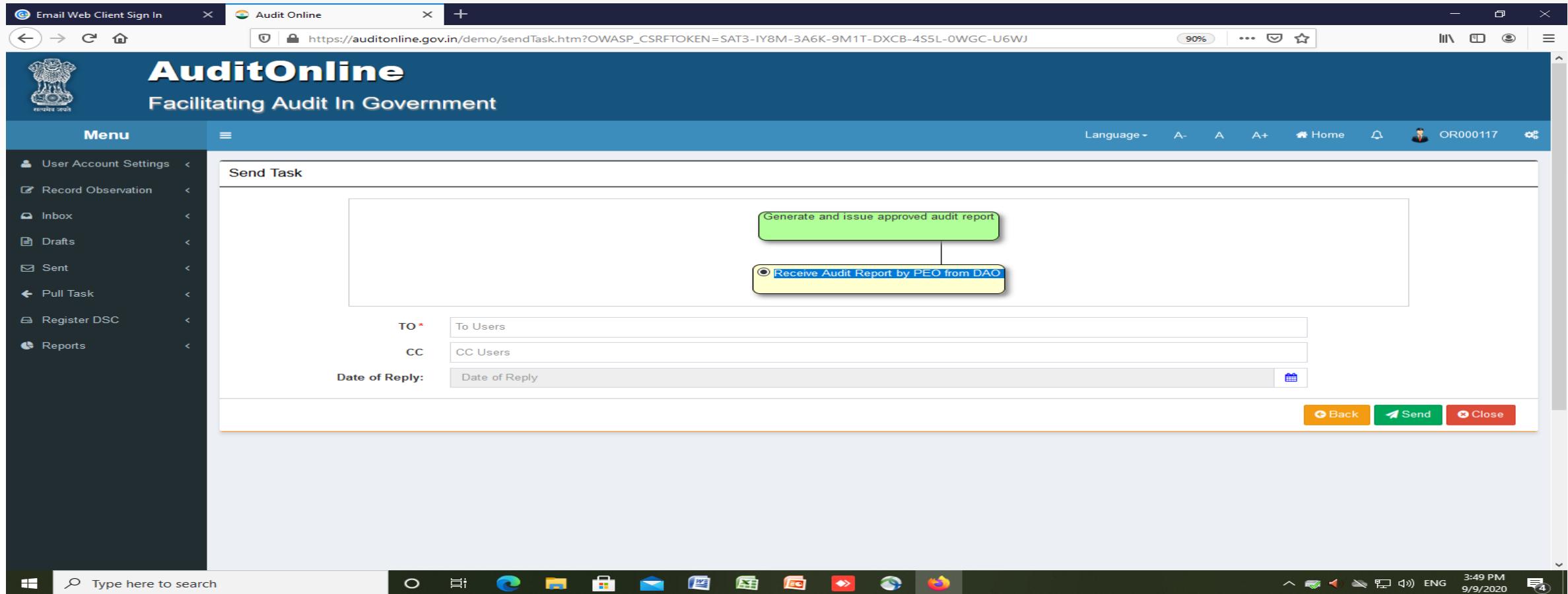
▶ Select all observations for issue of report to Auditee(PEO)

▶ Click on Save and Send

PROCESS FLOW-TASK FOR DAO

Generate and issue approved audit report.

48



▶ Select on Receive Audit Report by PEO from DAO

▶ In To*- Select Auditee(PEO) & Click on send

THANK YOU