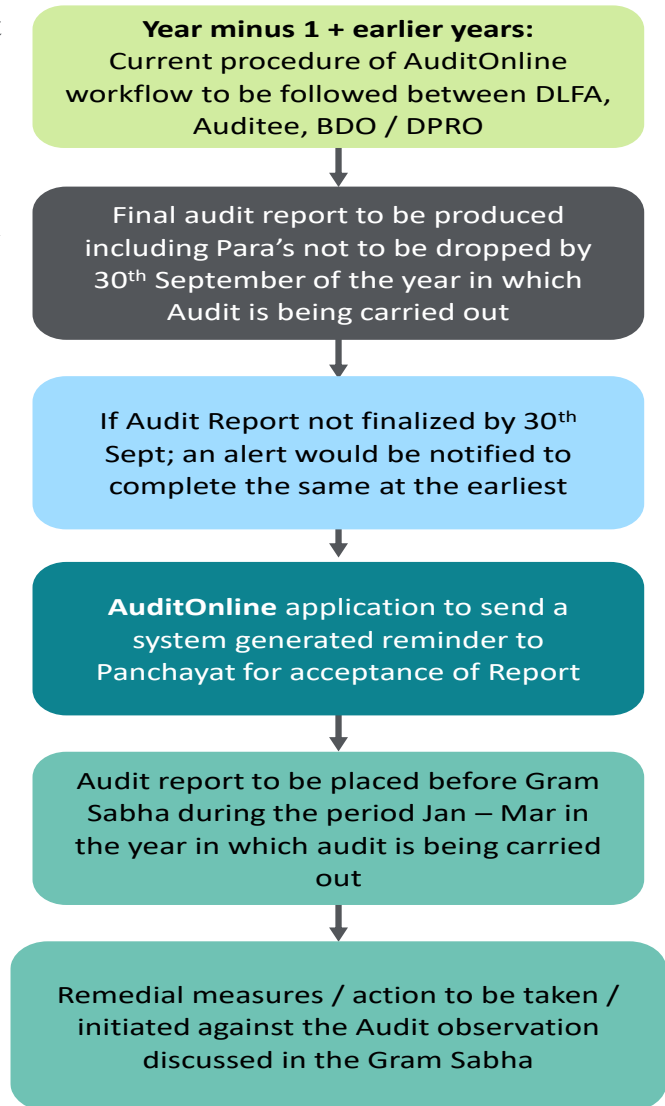
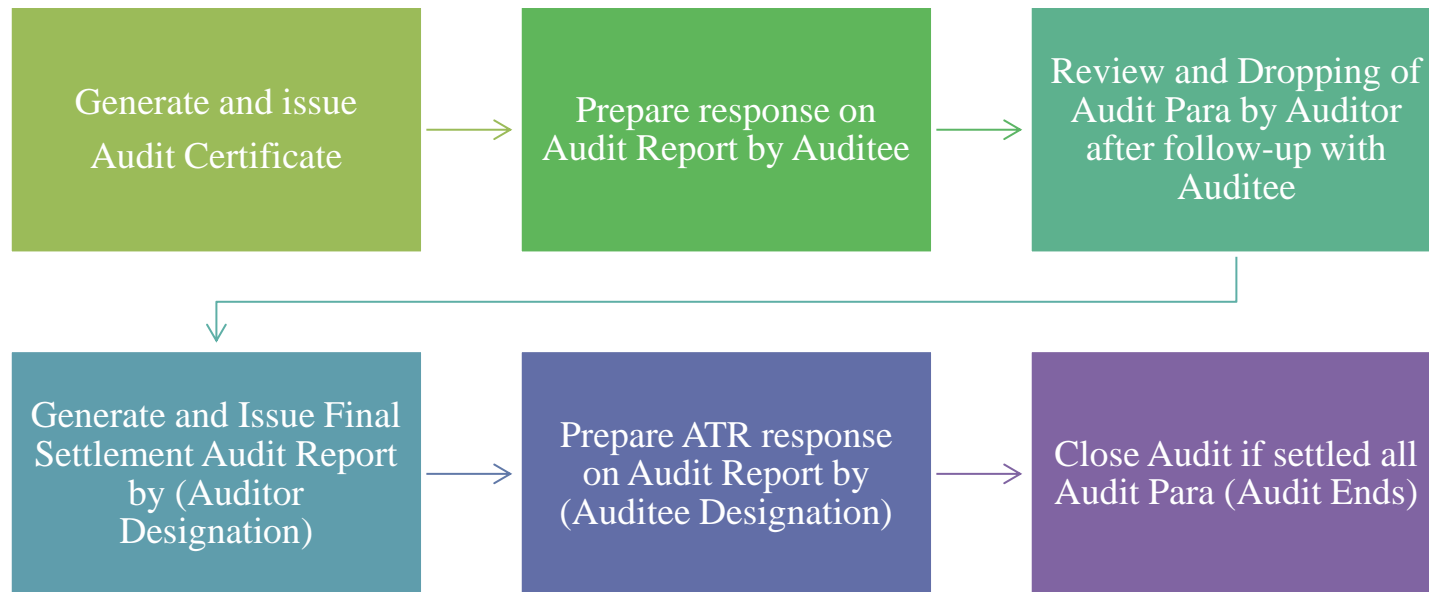


## Standard Operating Procedure ATR Functionality

- A concept note, “The ATR: A discussion paper on strengthening Audit Mechanism at Grassroots level” was issued by MoPR to all States.
- Based on the concept note, an Action Taken Report (ATR) module/process is included in the AuditOnline application to strengthen transparency and accountability at the grassroots level.
- Guidelines on ATR in AuditOnline were also shared with the States which provided various modalities to be followed.



*Figure 1 Infographic Explanation*



*Figure 2 ATR Lifecycle*

**ATR process happens/kicks off when the Generated Audit Report is sent to the Auditee for his/her responses on the Observation recorded, hence this SOP is documented from that task only which is the “verification of Audit Report Response/s”**

**Task: Verify the Audit Report Response**

The Screens below show Auditor’s view when he/she has received the response/s on the Generated report shared with the Auditee for answers.

The screenshot displays the 'Facilitating Audit In Government' web application. The header includes the logo and title, and the navigation menu on the left lists options like 'User Account Settings', 'Record Observation', 'Inbox', 'Drafts', 'Sent', 'Pull Task', 'Requisition Inbox', and 'Audit Requisition'. The main content area is titled 'Verify the Audit Report Response by AAO' and contains a table with the following data:

Nature Of Audit	Scheme
Auditee Office	AMROHA-HASANPUR-Sagarpur Mujabta
Period Being Audited	Apr 1, 2020 - Mar 31, 2021
Reporting Period	Apr 21, 2022 - Apr 23, 2022

Below the table, there is a 'Select All' button and a list of observations with their responses:

- Observation 1:** Observation Number: 1, Observation Type: General, Severity: High Risk, Category/Sub Category: 03 - Diversion of Grant or Fund / Temporary Diversion of Salary deductions/recoveries.
- Observation 2:** Observation Number: 2, Observation Type: Expenditure, Severity: High Risk, Category/Sub Category: 01 - Variation in Accounts Figures / Mismatch in Annual Account and Subsidiary Registers.

At the bottom right, there are buttons for 'Save And Send' and 'Close', and a scroll-to-top button.

Figure-1

Figure-1 shows all the observations received from the Auditee end, which are carrying the response/s made by the Auditee against each one of the recorded observations and,

The screenshot displays a web application interface for verifying audit report responses. On the left is a dark sidebar with navigation items: User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Requisition Inbox, and Audit Requisition. The main content area is titled "Verify the Audit Report Response by AAO" and includes a "View Report" button in the top right.

Summary information at the top includes:

- Nature Of Audit: Scheme
- Auditee Office: AMROHA-HASANPUR-Bagarpur Mujabta
- Period Being Audited: Apr 1, 2020 - Mar 31, 2021
- Reporting Period: Apr 21, 2022 - Apr 23, 2022

A green "Select All" button is located below the summary. Two observations are listed:

- Observation 1:** Observation Number: 1, Observation Type: General, Severity: High Risk, Category/Sub Category: 03 - Diversion of Grant or Fund / Temporary Diversion of Salary deductions/recoveries.
- Observation 2:** Observation Number: 2, Observation Type: Expenditure, Severity: High Risk, Category/Sub Category: 01 - Variation in Accounts Figures / Mismatch in Annual Account and Subsidiary Registers.

Below the observations is a table with two columns: "AUDITOR OBSERVATION" and "AUDITEE RESPONSE".

AUDITOR OBSERVATION	AUDITEE RESPONSE
MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5	ok by PS 2

Below the table is an "Action" dropdown menu set to "Include In Draft LAR" and an "Auditor's Comments" section with a rich text editor containing the same placeholder text as the Auditor Observation column. At the bottom right are "Save And Send" and "Close" buttons.

Figure-2

Figure-2 shows the expanded version of the same wherein the Auditor gets to see the correspondence made by the Auditee against each one of the recorded observations.

Now, the auditor is provided with a functionality “Action” (drop-down menu) to assign a particular status from one of the below mentioned to the observation/s response received. (Figure-3)

1. Include in Draft LAR
2. Drop Observation
3. Follow Up

The screenshot displays a software interface for managing audit observations. On the left, a dark sidebar contains navigation options: Drafts, Sent, Pull Task, Requisition Inbox, and Audit Requisition. The main area shows details for an audit from AMROHA-HASANPUR-Bagarpur Mujabta, covering the period Apr 1, 2020 - Mar 31, 2021, with a reporting period of Apr 21, 2022 - Apr 23, 2022. A green 'Select All' button is visible. The first observation (numbered 1) is titled 'AAO sent Green flag' and is classified as 'General' with a 'High Risk' severity. The category is '03 - Diversion of Grant or Fund / Temporary Diversion of Salary deductions/recoveries'. Below this, a table compares the 'AUDITOR OBSERVATION' (AAO sent Green flag) with the 'AUDITEE RESPONSE' (ok by PS 1). An 'Action' dropdown menu is open, listing four options: 'Include In Draft LAR', 'Drop Observation', 'Include in Draft LAR', and 'Follow Up'. The 'Include in Draft LAR' option is currently selected. The interface also includes an 'Auditor's Comments' section with a rich text editor containing the text 'AAO sent Green flag'.

Figure-3

**Step 1:** The auditor needs to choose any one option from the dropdown based on his/her choice in relevance to the response received against any observation from the auditee.

The Auditor also has the privilege to comment/put remarks upon the observation's response received and this can be done in the "Auditor's Comments" space where he/she may include his/her viewpoint on the shared response/s.

**Step 2:** After the Action is taken for any observation, the Auditor is required to put his/her comments/remarks in the "Auditor's Comments" section (Figure-4) for the same.

One by one, all the observation/s need to be attempted, and once all observations are marked, the Auditor needs to click on the "Save and Send" button provided at the bottom right corner of the page to proceed to the next task.

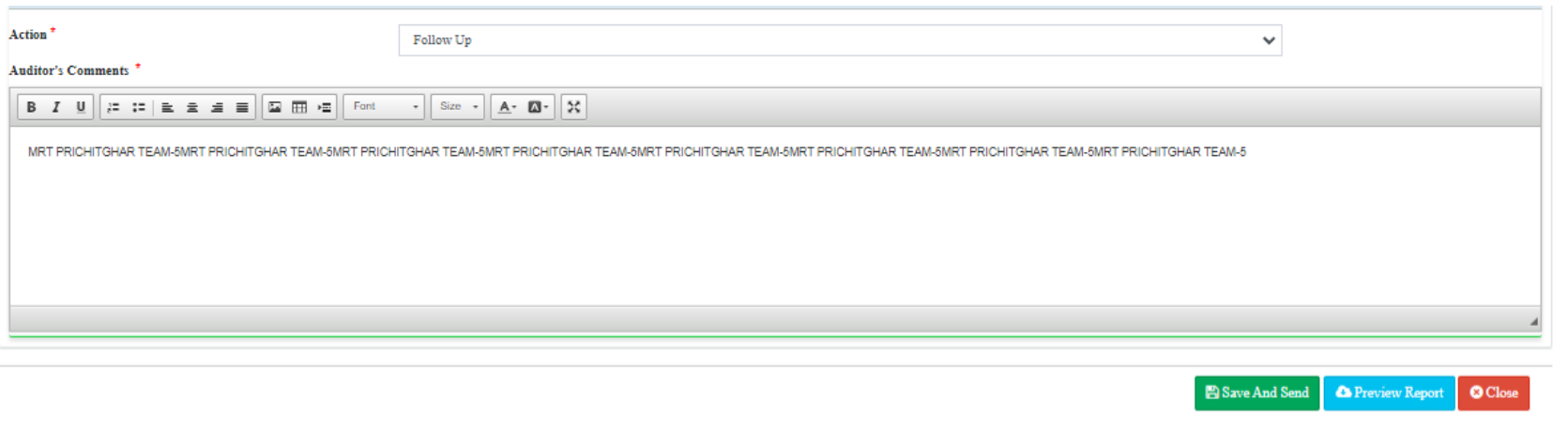
The screenshot shows a web-based interface for an auditor. At the top, there is a dropdown menu labeled "Action" with "Follow Up" selected. Below this is a section titled "Auditor's Comments" which contains a rich text editor. The editor's toolbar includes buttons for bold (B), italic (I), underline (U), bulleted list, numbered list, indent, and outdent, along with font and size selection tools. The text area of the editor contains the placeholder text "MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5MRT PRICHTGHAR TEAM-5". At the bottom right of the interface, there are three buttons: "Save And Send" (green), "Preview Report" (blue), and "Close" (red).

Figure-4

### Featuring Trails and Upload attachment:

1. **Trails**→ While acting on the received response, the auditors are given this advantage to view the trails of the observation/'s correspondence exchanged for better understanding and accountability. (Figure-5)

**AuditOnline**  
Facilitating Audit In Government

Menu

Language: A- A A+ Home

Verify the Audit Report Response by AAO

[View Report](#)

Nature Of Audit	Scheme
Auditee Office	AMROHA-HASANPUR-Bagarpur Mujabta
Period Being Audited	Apr 1, 2020 - Mar 31, 2021
Reporting Period	Apr 21, 2022 - Apr 23, 2022

[Select All](#)

1. <input type="checkbox"/>	Observation Number : 1	<a href="#">View Trail</a>
	Observation Type : General	
	Severity : High Risk	
	Category/Sub Category : 03 - Diversion of Grant or Fund / Temporary Diversion of Salary deductions/recoveries	
2. <input type="checkbox"/>	Observation Number : 2	<a href="#">View Trail</a>
	Observation Type : Expenditure	
	Severity : High Risk	
	Category/Sub Category : 01 - Variation in Accounts Figures / Mismatch in Annual Account and Subsidiary Registers	

[Save And Send](#) [Close](#)

Figure-5

2. **Upload attachment** → The Auditors also are given the functionality of uploading attachments with remarks using which they may upload single or multiple files to one or many observations as per their choice to value add/complement those observations. (Figure-6)

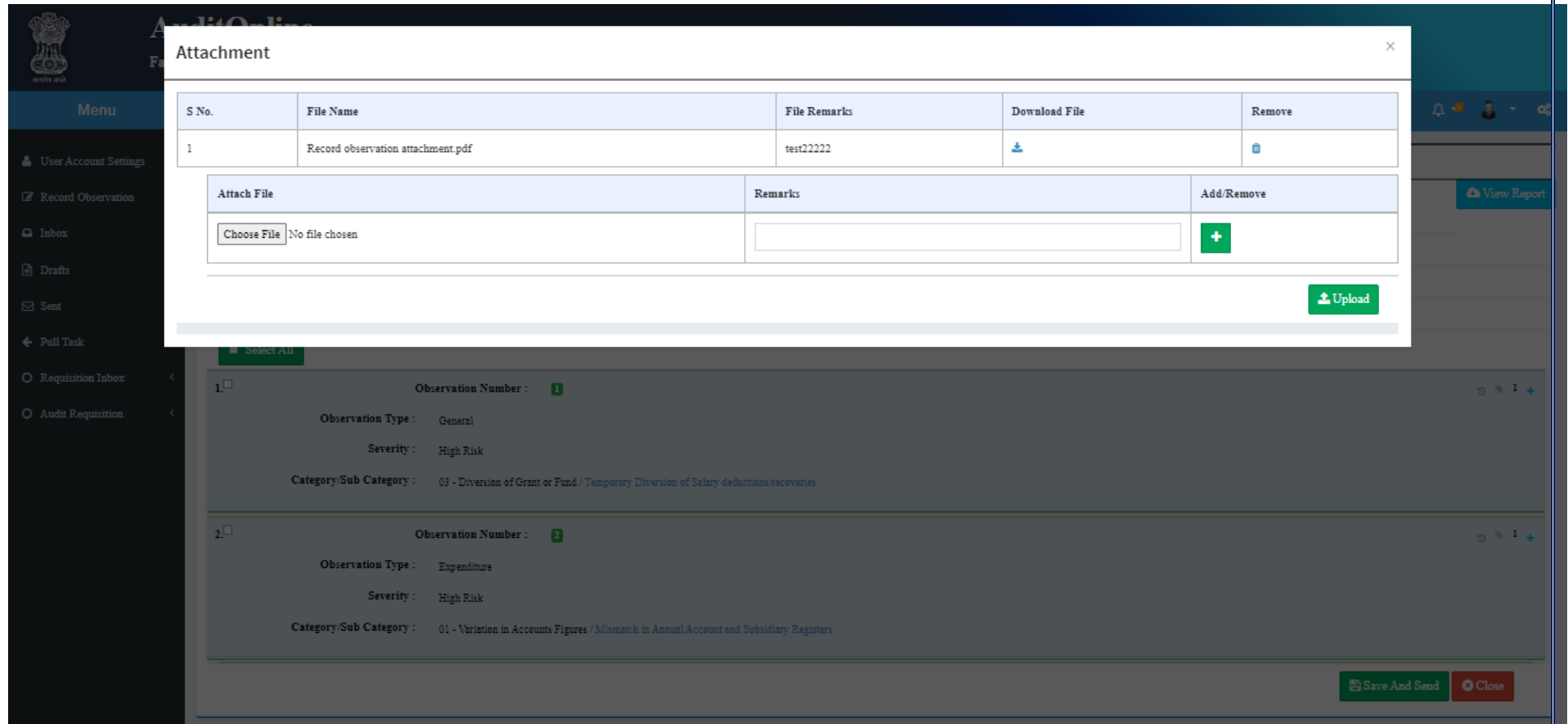


Figure-6

→ **“SEND TASK” Screen following Verify the Audit Report Response by AAO Task**

The Screen (Figure-7) below is the one which immediately appears when the Auditor/s clicks on the “Save and Send “button, once the Auditor/s has acted upon the sent observation response/s received from the auditee as mentioned above.

The next Task Type after the “Verify the Audit Report Response” task will be the “Review the Audit Report Response” task as shown in the Figure below.



Figure-7

**Step 1:** Now, the Auditor/s needs to choose the designation/person to whom the task is to be sent by entering in “TO” input field box also if someone is required to send a copy for monitoring of the same task then that can be done by entering details in “CC” input field box.

**Step 2:** Choose any date in the “Date of Reply” input box to keep a record of the date by which the sender is expecting a reply or by which the other person(receiver) has the flexibility to reply.

**Step 3:** After step1 and step2 are performed the user needs to use the “Send” button to send the task forward to another designation/user for review.

**Key Information:**

1. “To” (to users) input box is a mandatory field, and which needs to be entered but “CC”, and “Date of Reply” are the optional fields that might be left blank.
2. If the user at any time chooses to use the “Back” button, then he/she will be sent to the previous screen on which he/she was earlier before.
3. If the user chooses the “Close” button, he/she will also be sent to the main screen and the task will be saved in the drafts box.

## Task: “Review the Audit Report Response by Auditor” Screen

The task coming from the user will appear in the “inbox” as shown below (Figure-8)

The screenshot shows a web application interface with a dark sidebar on the left containing navigation items: User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, and Audit Requisition. The main content area is titled 'Inbox' and features a filter bar with 'Inbox', 'ccTask', and 'RequisitionTask'. Below the filter bar, there is a 'Show 10 entries' dropdown and a search box containing 'bag'. The main table displays one task entry:

S No.	Auditee Name	Component Name	Sent By	Audit Period	Schedule Date	Task Name	Task Type	Receive date	No. Of Observation	Action
1	AMROHA-HASANPUR-Bagarpur Mujabta	14FC	Srinivas - srinivas@yopmail.com(Assistant Audit Officer)	01-04-2020 To 31-03-2021	21-04-2022 To 23-04-2022	Review the Audit Report Response by DLFA	Auditor Review Report	23-06-2022 16:55:00	2	

At the bottom of the table, it says 'Showing 1 to 1 of 1 entries (filtered from 43 total entries)'. Navigation buttons for 'Previous', '1', and 'Next' are located at the bottom right of the table area.

Figure-8

**Step 1:** Now the user will either click on the task under the “Task Name” column or click on the icon under the “Action” column.

The Screen below is the one which opens when the Auditor/s is done with Step1, now on this screen the user will get to see all the observations coming from the sender in a segregated manner based on the status (Include, Drop, Follow-ups) assigned to it.

**Step 2:** Now if needed, the user is provided with the privilege to amend the statuses assigned to any of the observation/s just like they were assigned to the observations in the first place by the sender. (Figure-9)

Review the Audit Report Response by DLFA

Nature Of Audit	Scheme	<a href="#">View Report</a>
Auditee Office	AMROHA-HASANPUR-Bagapur Mujahra	
Period Being Audited	Apr 1, 2020 - Mar 31, 2021	
Reporting Period	Apr 21, 2022 - Apr 23, 2022	

Include In Draft Local Audit Report   Dropped   **Follow Ups**

[Select All](#)

<input type="checkbox"/>	1	Observation Number : 1	Observation Type : General	Observation Category : High Risk	Category/Sub Category : 03 - Diversion of Grant or Fund / Temporary Diversion of Salary deductions/recoveries
<input type="checkbox"/>	2	Observation Number : 2	Observation Type : Expenditure	Observation Category : High Risk	Category/Sub Category : 01 - Variation in Accounts Figures / Mismatch in Annual Account and Subsidiary Registers

Action \*      Follow Up

Auditor's Comments \*

MRT PRICHTGHAR TEAM-SMRT PRICHTGHAR TEAM-SMRT PRICHTGHAR TEAM-SMRT PRICHTGHAR TEAM-SMRT PRICHTGHAR TEAM-SMRT PRICHTGHAR TEAM-SMRT PRICHTGHAR TEAM-SMRT PRICHTGHAR TEAM-S

[Update](#)   [Send](#)   [Close](#)

Figure-9

a. Click on any of the heads as shown in the image above.

- b. Now expand the observation for which you would like to change the status under any head (Include in Draft Local Audit Report, Dropped, Follow-ups).
- c. Click on the dropdown menu as shown and choose any of the three listed statuses.
- d. Now, repeat this process from Point 'a' to 'b' until all the required statuses are changed under the different heads (Including in Draft Local Audit Report, Dropped, and Follow-ups).
- e. Once all the needed changes are done, click on the "Update" button to save the changes and to forward the observation using send button.

**Step 3:** After performing Step 2, now the User may proceed with the "Observation/s" under the 'Follow-Ups' head, these observation/s will be sent to the Auditee using the "Send" button for further follow-up/response.

The screenshot displays the 'Send Task' interface. On the left is a dark sidebar with navigation options: User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, and Audit Requisition. The main area shows a task flow diagram with two boxes: a green box 'Review the Audit Report Response by DLFA' and a yellow box 'Response on Follow up of Audit Paras by Panchayat Sec'. Below the diagram are input fields for 'TO \*' (To Users), 'CC' (PS Bagarpur Mujabta | Panchayat Secretary), and 'Date of Reply'. At the bottom right are 'Back', 'Send', and 'Close' buttons.

Figure-10

**Step 3a:** Auditee will receive the observation sent in step 3 and shall reply with the response to the sender user from where he/she has received the task.

**Step 4:** 'Step 3' and 'Step 3a' shall be repeated unless the Auditing User decides to put that observation/s under any of the two observation type heads which are "Include in Draft Local Audit Report" or "Dropped".

**Step 4a:** The observation/s which are put under “Include in Draft Local Audit Report” or are marked as “Dropped” can be managed/re-accessed in “ATR task” as shown in the below screen.

The screenshot displays the 'ATR Task' interface. On the left is a dark sidebar menu with options: User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Audit Requisition, Downloads, and ATR Task. The main content area has a blue header with 'Menu', a hamburger icon, 'Languages', font size controls (A-, A, A+), 'Home', a notification bell, a user profile, and a settings gear. Below the header, the title 'ATR Task' is shown. A search bar is present with the text 'Show 10 entries' and a search input field. A table with 8 columns is displayed: S No., Auditee Name, Component Name, Label.SendBy, Audit Period, Schedule Date, No. Of Observation, and Action. The table contains one row with the following data: S No. 1, Auditee Name Ajasora-III, Component Name 14FC, Label.SendBy H Lalthlengliana - MZ005028- Audit and Accounts Officer, Audit Period 01-04-2021 To 31-03-2022, Schedule Date 28-04-2023 To 04-05-2023, No. Of Observation 3, and Action (edit icon). Below the table, it says 'Showing 1 to 1 of 1 entries' and a pagination control with 'Previous', '1', and 'Next' buttons.

S No.	Auditee Name	Component Name	Label.SendBy	Audit Period	Schedule Date	No. Of Observation	Action
1	Ajasora-III	14FC	H Lalthlengliana - MZ005028- Audit and Accounts Officer	01-04-2021 To 31-03-2022	28-04-2023 To 04-05-2023	3	

Figure-11

**Step 4b:** The user may click on the Action button to view the observation which is marked as “Include in Draft Local Audit Report” or marked as “Dropped” as shown on the screen beneath (Figure-12).

The screenshot displays the 'ATR Task' interface. On the left is a dark sidebar with navigation options: User Account Settings, Record Observation, Inbox, Drafts, Sent, Pull Task, Audit Requisition, Downloads, and ATR Task. The main content area is titled 'ATR Task' and contains the following details:

- Nature Of Audit:** Scheme
- Auditee Office:** Ajasora-III
- Period Being Audited:** Apr 1, 2021 - Mar 31, 2022
- Reporting Period:** Apr 28, 2023 - May 4, 2023
- Observation Type \*:**  Include  Drop

Below these details are two tabs: 'Include In Draft LAR' (selected) and 'Drop Observation'. A green 'Select All' button is visible. The main observation details are shown in a light blue box:

- 1.**  **Observation Number :** 8
- Scheme :** 14FC
- Observation Type :** General
- Severity :** Other-Low Risk
- Risk Category/Sub Category :** 04 - Non Utilization of Grants before lapsable date / Funds not expended as per scheme guidelines

At the bottom right, there are three buttons: 'Send', 'Preview Report', and 'Close'.

Figure-12

**Step 5:** Finally, when all the observation/s are mapped successfully under the above-mentioned observation type heads and observation under follow-ups head turns zero then the Auditing user may generate the reports for both the observation type heads (Include and Dropped) one by one separately.

**Screen: “Review the Audit Report Response by Auditor” (Report Generation Phase)**

**Step 1:** To generate a report user must click/choose any of the observation type heads (“Include in Draft LAR”, “Dropped”) and click on the “Preview Report button” as shown below (Figure-13).

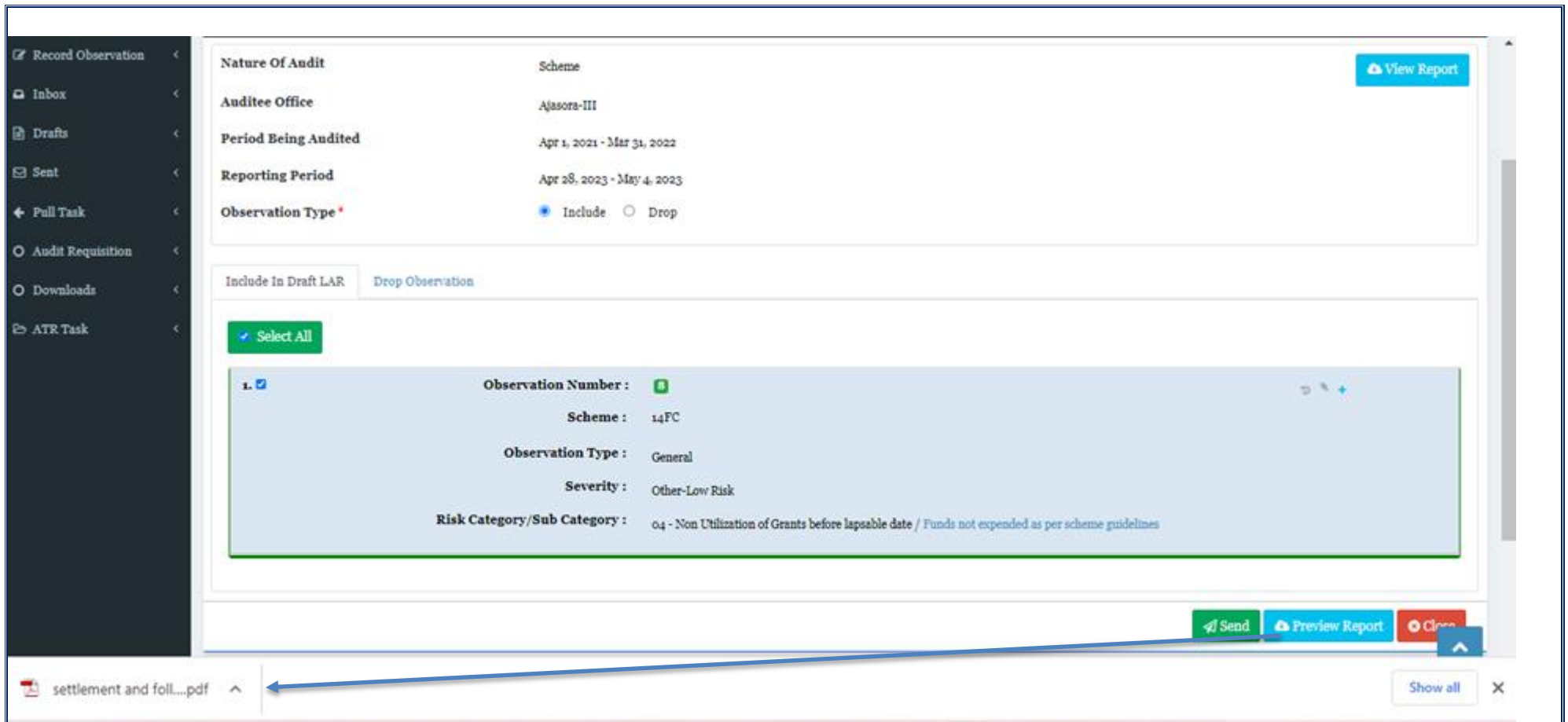


Figure-13

**Step 2:** Once the reports are generated/downloaded the observation type head “Include” along with the generated report may be sent for **ATR response** from the Auditee using the “Send” button and as shown in Figure-14.

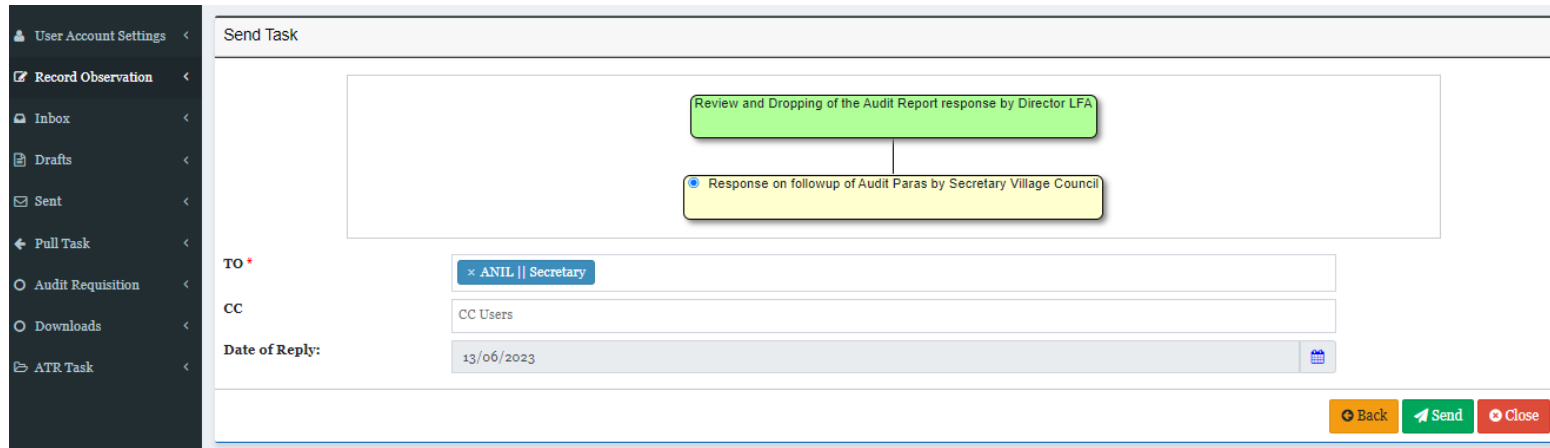
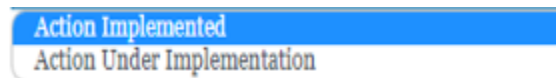


Figure-14

**Step 3:** The Screens below show Auditee’s superior authority view when he/she has received the final settlement report from Auditor’s end along with the Auditee’s final response/s to the final Generated report.

As seen in the figure-15 below the Auditor’s observations are on the left side and the Auditee’s responses are on the opposite side, after reviewing both side’s information the superior authority at the auditee’s side shall provide their ATR responses after acting on the highlighted information by the auditor’s side.



The two options provided in the dropdown shall let the recipients know whether an action is taken on the final observed facts or still under progress along with the authority’s comments.



Audit ATR Report response by Superior Authority

Nature Of Audit	Scheme	<a href="#">View Report</a>
Auditee Office	Ajasora-1	
Period Being Audited	Apr 1, 2021 - Mar 31, 2022	
Reporting Period	Apr 28, 2023 - Apr 29, 2023	

Select All

1.  **Observation Number :** 1

**Scheme :** 14FC

**Observation Type :** Receipt

**Severity :** Other-High Risk

**Risk Category/Sub Category :** 01 - Variation in Accounts Figures / Mismatch in Annual Account and Subsidiary Registers

AUDITOR OBSERVATION <span style="float: right;">Copy 1</span>	AUDITEE RESPONSE <span style="float: right;">Copy</span>
On scrutiny of relevant records in regard to the receipts and utilization of the grants received from the Panchayat Department & other sources during the period from 01.04.2021 to 31.03.2022, it was revealed that funds amounting to <b>Rs.4,87,518/-</b>	ok by PS 2

**Action \*** Action Implemented ▼

**Auditee's Superior Authority Comments For Draft Local Audit Report \***

B I U [bulleted list] [numbered list] [table] [link] [print] [font size] [font color] [undo] [redo]

Action has been taken against the authorities handling the Audited entity

body p span

Update
Send
Close

Figure-15