



कर्मचारी भविष्य निधि संगठन

Employees Provident Fund Organisation

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

(MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA)

मुख्य कार्यालय/Head Office

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No. Audit/PolycymatterCirculars/2025/40

Date: 24.10.2025

CIRCULAR

Subject: Instructions for ensuring fairness, transparency and accuracy in Audit process

In order to ensure efficient, effective and transparent conduct of audits, the following instructions are hereby issued for compliance by the Auditee Offices/Units, Internal Audit Parties (IAPs) and Zonal Audit Committees (ZACs).

During the performance of the Internal Audit work, if the Internal Audit Party (IAP) issues any preliminary audit memos (Audit Slips) on any deficiency found in the Auditee Office/Unit having financial bearing that may involve or is related to any Officer(s)/Official(s) of EPFO, then -

- The Auditee Office/Unit shall also communicate the preliminary audit memos (Audit Slips) to the concerned Officer(s)/Official(s) alongwith the details and copy of the related documents, extending a fair opportunity to provide inputs/comments thereupon.
- The concerned Officer(s)/Official(s) upon receipt of the above communication shall provide the inputs/comments to the Auditee Office/Unit in a time bound manner.
- Such inputs/comments shall be considered by the Auditee Office/Unit in its reply to the preliminary audit memos (Audit Slips), also enclosing the inputs/comments as received from the concerned Officer(s)/Official(s) with the reply.
- The IAP shall take into consideration, the reply of the Auditee Office/Unit alongwith the inputs/comments from the concerned Officer(s)/Official(s) for any further actions viz. dropping the audit slips / audit engagement conclusions / recommendations (corrective actions) and Draft Audit Report (DAR).

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- In cases where the DAR is already prepared and issued by the IAP without considering the inputs/comments from the concerned Officer(s)/Official(s), then such inputs/comments shall be suitably incorporated by the Auditee Office/Unit in the reply to the DAR.
- In any circumstance, whatsoever, the inputs/comments from the concerned Officer(s)/Official(s) must be considered before the DAR is approved and Final Audit Report (FAR) is issued.
- If Audit para is already pending in any such case, the Auditee Office/Unit must ensure that the inputs/comments from the concerned Officer(s)/Official(s) are procured and considered in the Para-wise replies/revised replies on the Audit para of FAR to the concerned Zonal Audit Committee.

(This issues with the approval of the Competent Authority)


Abhay Ranjan

Additional Central P.F. Commissioner (Audit)

To:

1. All ACC (HQ) / ACC, Zonal Offices / Director, PDNASS
2. ACC (ASD), Head Office
3. ACC (Finance), Head Office
4. ACC (NDC), Head Office
5. All RPFC-I (Audit), Zonal Offices
6. All IAPs

Copy to:

1. OSD to CPFC: for information.
2. PPS to FA&CAO/CVO/All ACCs (HQ) in HO: for information.
3. PS to all ACCs in HO: for information.
4. Chief Engineer, HO: for information.
5. All RPFCs-I/RPFCs-II (Audit) in HO: for information.
6. Director (OL), HO: For Hindi Version of this circular.
7. E-Office team: for uploading on E-office.
8. Web admin: for Web circulation