

**AUDIT REPORT PROCESS IN THE AUDITOR/CA FIRMS LOGIN (AUDITOR/
CA FIRMS USER) (also see the Guidelines for Auditors)**

1. Soon after commencement of PACS Audit, the auditor can start the entry of online data as it is editable, the auditor should not worry and make corrections and make thorough checking.
2. If it is the 1st audit in the Samabaya Sameekshya software then the auditor has to enter all the opening data.
3. If it is the 2nd (subsequent) audit in the Samabaya Sameekshya software then the opening balances will be reflected automatically, so the auditor has to enter during year transactions and other data as required.
4. While entering the data it is preferable to enter the data of annexure and sub-annexure and click save annexure and Save Assets & Expenditure / Save Liabilities & Income periodically to prevent data loss. (Periodically click the refresh button of the browser to check whether the page is logged out /session out or not. Because if the page kept unused for several minutes the page gets logged out/ session out. If logged out form page then login again.)
5. After entering the above data if the data not appears in the form, then the auditor is requested to check the internet connectivity and check whether the page is session out/logout. If so then login again if the data not available then enter the data again.
6. While entering the data in sub-annexure and annexure if the totaling differs and the correct balance does not shows in trial balance, then click the tab key of the keyboard to refresh every cell of the sub-annexure and annexure and save properly.
7. In “Data view/Entry” page, enter the previous year data in the “Enter Form Detail/ Add Previous Year Amount/ Enter Statement” and click the round arrow i.e. refresh button to get the data in next form/pdf.

8. Then after enter the information/data in the “Entry Forms” page and click “ADD” button to enter the data.
9. Then Upload the required documents in “Upload” page (upload only jpg/jpeg/png/PDF files of maximum 3 MB size.). If more uploads are required then click the “ + ” button add more uploads.
- 10.If the auditor wants to view the reports then click the “All Reports PDF” page and click on “PDF” button to view the reports in pdf, he may download/print the same.
- 11.If the Auditor wants to keep the entire audit report in one pdf then, he have to download all the 59 nos of pdf , rename them as sl 1 to sl 59 and merge all the pdf files through online sites (many sites available online to merge multiple pdf) and make a single pdf file.
- 12.**IMPRTANT !** :-The online PACS Audit report can be editable till clicking the **Lock Button**. So the Auditor concerned has to check and confirm mindfully the data accurately and then after click the Lock Button. It is very very important, **“The online Audit report once locked cannot be editable again”**. So the Auditor should be very alert before clinking the Lock Button.
- 13.After submission (clicking lock button) the said online report reflected in PACS Login as well as Audit Circle Login.
- 14.After this the concerned auditor has to make two copies of print out in hard copy, make spiral binding, page certificate duly and submit the same to the Audit Circle.
- 15.The auditor has to submit the issues/errors if any to this Directorate and post in the WhatsApp group for immediate rectification by the developer.
- 16.The PACS Audit Report so submitted by the Auditor is subject to checking by the Audit Circle. If the Checking officer and the Audit Circle feels necessary the online audit report will also be reverted to the auditor for rectification. The auditor concerned has to study the check note so submitted by the Checking officer and audit circle and make necessary corrections in the online PACS audit report and again submit the online PACS Audit Report to the Audit circle along with the hard copy of the Check note., due care must be taken while resubmitting the audit report.

17.REFERENCE POINTS FOR AUDITORS FOR ENTRY OF ONLINE PACS AUDIT REPORT.

❖ Time Management: -

For completing the entry of the online PACS Audit Report, it is advised to start the entry from the date of commencement, so that it will be easier to submit the online audit report soon after completion of the audit easily.

❖ Doubt clearing / Help:-

If anyone encounters a problem, they should post it in the dedicated WhatsApp group created specifically for this purpose. This will serve as the primary channel for issue resolution until further notice.

Ref: Letter no-1833 dt-21.03.2025 of DCA, Odisha on SOP online PACS Audit Report

Url- www.samabayasameekshya.odisha.gov.in

