**Exercise 1.1**

An audit party while conducting the audit on the accounts of Directorate of Police procurement and purchase corporation noticed that an amount of Rs. 10 crore was paid to supplier X for purchase of uniform kit and other essentials for police personal. The audit party asked the auditable entity to give them access to the tender documents and allied records including noting in respect of initiating process of purchases and supply orders etc. However, the auditable entity refused to give necessary access to some of the purchase records including tender documents etc. citing security reasons for such information as the names of suppliers who filed tenders would make them vulnerable keeping in view the hostilities of extremist groups with police.

You are required to define the role of auditors as per CAG’s Auditing Standards (Time required 10 minutes