

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA  
TREASURY AND ACCOUNTS BHAWAN, 2<sup>nd</sup> Floor,  
UNIT-III, KHARAVEL NAGAR, BHUBANESWAR

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No. 7049 /DLFA, Date 18/06/2013  
DLFA (Prog)-XIV-Aud-13/2012

From

Sri P.K.Biswal,  
Director.

To

All District Audit Officers,  
Local Fund Audit, Odisha.

Sub: Modified procedure on audit of Local Bodies.

Sir/Madam,

As you are all aware that Audit Report is the end-product of audit after review, it is of paramount importance that the Audit Report should be free from any superfluous and untenable paragraphs. But the existing procedure of audit is felt outdated, lingering and sometimes far away from reality. In a paradigm shift from the traditional pattern of auditing, some modalities have been formulated afresh, so as to make it more effective, substantive and consistent than ever before. With the introduction of Automation System and speedy processing of data at easy retrieval, these new guidelines will help in finalising the audit report and surcharge proceedings thereafter. Salient features of such modalities include conduct of Entry and Exit Conferences and submission of Draft Audit Report to the Auditee Institutions. The details of the arrangements are furnished in a separate annexure for necessary follow up at your level, while chalking out audit plan and programme in the days ahead.

All District Audit Officers are hereby instructed to implement the provisions envisaged in these guidelines with effect from 01.07.2013 positively.

Yours faithfully,

Encl.:-

Guidelines for Entry  
& Exit Conference.

  
18/06/13  
Director

Memo No. 7050<sup>(37)</sup> /DLFA, Date 18/06/2013

Copy circulated among all Officers/ all Audit Superintendents/ all Auditors working under L.F.A. Organisation for information & necessary action.

  
18/06/13  
Asst. Director

Memo No. 7051 /DLFA, Date 18/06/2013

Copy forwarded to P.S. to Additional Chief Secretary ( Finance ) for kind information of Additional Chief Secretary ( Finance ).

  
18/06/13  
Asst. Director

