

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
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No. 10837 /DLFA Date 22/3/13
DLFA(Prog.)-XIV-AUD-13/2012

From

Shri P.K.Biswal,
Director, Local Fund Audit & Ex-Officio
Additional Secretary to Government,
Finance Department, Odisha.

To

All Collectors.

Sub: Extending co-operation to Audit Personnel for smooth conduct of audit.

Madam/Sir,

In inviting a reference to the subject cited above, I am to say that instances of non-cooperation by the audit institutions to audit personnel while conducting audit of Urban Local Bodies and Panchayat Raj Institutions have come to notice of the Directorate of Local Fund. Needless to mention, LFA Organisation being the statutory auditor for all ULBs and PRIs, it is mandatory for the Local Authorities concerned to get their accounts audited every year. Without co-operation of the auditee institution, smooth and timely completion of audit may not be possible.

2. It is, therefore, requested that necessary instructions may kindly be issued at your level to all the ULBs and PRIs in your district to extend the following facilities to the audit personnel during conduct of audit of those Institutions.

- i. Proper sitting arrangement for the audit personnel in the office premises .
- ii. Some temporary accommodation may be afforded to the audit team near the office premises in the event no lodging facility is available in the locality.
- iii. The audit personnel may be allowed to avail the computer facilities in the office for up-loading their tour diary and draft audit report online.
- iv. The records and documents required for audit should be produced promptly for verification, so that the audit can be completed in time.

3. With a view to ensuring transparency in audit, Local Authorities may also kindly be instructed that:-

- i. if any of the audit personnel is found to be discourteous, remaining absent from the headquarters during the period of audit and demanding any favour in course of audit, the matter should be brought to the notice of the District Audit Officer concerned or the Local Fund Audit Directorate immediately;
- ii. in the event of demand of illegal gratification by audit personnel, the same may be promptly reported to the Vigilance authorities.

Yours faithfully,


22/3/13
Director

Memo No. 10838 / DLFA, Date 22/2/13

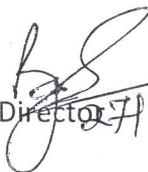
Copy forwarded to the Deputy Secretary to Government, Finance(LFA) Department for information.

Deputy Director

27/07/13

Memo No. 10839 / DLFA, Date 22/2/13

Copy forwarded to all Officers of DLFA/ all District Audit Officers for information.

Deputy Director

27/07/13