

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY & ACCOUNTS BHAWAN, 2ND FLOOR

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No 1061 /DLFA,

Date 05-02-18

DLFA(Prog)-XIV-Aud-80/2017

To,

**All the District Audit Officers & Audit Officer, Bhubaneswar
Local Fund Audit, Odisha.**

Sub:- Non- production of Requisite Records and Registers by the Auditee Institutions.

Sir,

It came to my notice that in spite of several approaches some Auditee Institutions are not producing the important documents, requisite records and registers for verification during the course of Audit which results in wastage of several man days and also hinders in producing a qualitative Audit Report.

Therefore, it is now decided that the Auditors facing such problems are to report the matter of non- production promptly to the DAO concerned with a copy to this Directorate henceforth. The DAO concerned shall proceed himself or depute an Audit Superintendent to the Local Body concerned to conduct review on the progress of ongoing audit and also to hold discussion with the Local Authority concerned regarding non- production of records as reported by the Auditor. All out effort should be made to settle the problems on the spot to ensure smooth production of records and timely completion of audit.

Further, if necessary, the District Audit Officer may contact the Head of the Auditee Institution immediately either telephonically or personally and take up the matter with the District Collector/ Sub-Collector under whose administrative control the local body comes to ensure smooth production of records and timely completion of audit.

In spite of the above, if the situation did not improve then the DAO concerned shall send a detailed report there on to the Examiner of Local Accounts so that the matter can be intimated to the respective Administrative Department and in the worst case the Audit Party will be withdrawn from those Auditee Institutions.

Yours faithfully,


Director.

Memo No 1062 /

Dated 05-02-18 /

Copy forwarded to the Secretary, IPAI / all C.A. Firms/ Auditor I/C ALFA for information and necessary action.


Joint Director.