

Final

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
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Letter No. DIR-LFA5-Aud-85(p)-2018 2895 /DLFA/dt 19.04.18

To

The Secretary, IPAI
Odisha Chapter
Bhubaneswar-751001(Odisha)

Sub: Guide lines to be followed in the execution of the Annual Audit Programme, 2018-19.

Sir,

In inviting reference to the subject cited above I am to say that several omissions & commissions were detected in IPAI audit reports during AAP 2017-18 for which the approval process was delayed and inconvenience posed for approval of reports .Keeping this in view the following guide lines are issued which may be intimated to all IPAI Auditors to ensure submission of correct reports complete in all respect for speedy approval of reports.

2. The Annual Audit Programme 2018-19 is to commence from 16.05.2018 and to be closed on 31.03.2019. The Secretary IPAI is requested to submit empanelled Auditors list with their profile & preference districts to the examiner of Local Accounts to appoint as Auditor to conduct audit of arrear accounts of G.Ps for the Programme year 2018-19 by 30.04.18.

3. The auditors so appointed shall have to report to the concerned DAOs before commencement of audit so that DAO will be aware of IPAI audit & remain in touch with the concerned BDOs for the production of records before audit. Audit intimation should be issued to the local authority i.e Sarapanch / PEO of the concerned G.P. at least seven days before the commencement of audit.

4. Audit should be commenced after receipt of all the relevant records for the concerned financial year. Commencement and completion of audit should be ensured through ALFA portal & the auditor has to submit the audit report to the concerned DAOs within seven days after completion of audit. In the event of non-production of records, the matter may immediately brought to the notice of the concerned BDO and DAO. DAOs are required to take necessary steps to settle the problem liasoning with BDO for early solution. If the non-production still continues, the fact may be brought to the notice of the DLFA.

5. Reviewing Officers have to review the report and submit either to DAO for approval or return to the auditor for rectification in case of defects noticed in DAR

within seven days of receipt of the report. All the defects detected during review has to be intimated at a time, not in a piece meal basis. Similarly reports should be resubmitted by the Auditor after complying all the defects pointed out .

6. Physical verification of cash has to be ensured on the date of commencement of audit irrespective of year of account and should be recorded on the cashbook last maintained with dated initial. Name of cash book and page No. on which result of physical verification has been recorded should be mentioned in the report. There should be no confusion regarding non conduct of physical verification due to non updation of cash book as non updation of cash book has nothing to do with physical verification of cash.

7. Report will be submitted in the latest Common Audit Format (CAF) with 20 para provision which is available in the ALFA portal only. In previous programme years it was noticed that bizarre information were uploaded having no relevance to the specific audit report. Hence Auditors of IPAI may be instructed accordingly to avoid this type of mistake in future. DAOs and Reviewing officers are also requested to go through the report minutely before approval.

Detection of misappropriation of cash or loss of stock and store involving money value more than Rs,10000/-should be reported in form of special report narrating modus operandi of the matter separately(Manually) as well as to be dealt in the relevant para-11 & 12 as the case may be.

Yours faithfully

[Signature]
Director 19/4/18

Memo No. 2896 /DLFA; Dt. 19.04.18

Copy forwarded to OSD to Director for kind information of Director.

[Signature]
19/4/18
Deputy Director

Memo No. 2897 /DLFA; Dt. 19.04.18

Copy forwarded to all Officers , DLFA/ Technical Director, NIC, Bhubaneswar/ Auditor in charge of ALFA/all Audit Supdts./Planning Section, DLFA for kind information and necessary action.

[Signature]
19/4/18
Deputy Director

Memo No. 2898 /DLFA; Dt. 19.04.18

Copy forwarded to all D.A.O.s and A.O. Bhubaneswar for information

[Signature]
19/4/18
Deputy Director