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DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,  
TREASURY & ACCOUNTS BHAWAN, 2<sup>nd</sup> FLOOR,  
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR

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No. 17232 /DLFA,  
DLFA(Prog)-XIV-Aud-13/2012

Date 15/11/13

From

Sri B.B. Panigrahi,  
Deputy Director,  
Local Fund Audit, Odisha

To

All District Audit Officers,  
Local Fund Audit, Odisha.

Sub: Conduct of Entry Conference ----- Regarding.

Madam/Sir,

It has been reported by some DAOs that it is always not possible to commence audit of an auditee entity on the day of the Entry Conference for which they are forced to defer the date of entry conference to the next probable date of commencement of audit.

I am directed to invite a reference to the guideline 1(a) issued earlier Vide Lr. No. 7049/DLFA, dtd.18.06.2013 and to clarify that it is not a hard and fast rule to conduct entry conference on the very day of commencement of audit and not prior to that date.

In this connection, it is impressed upon all the DAOs that depending on the exigencies, if required, entry conference may be conducted well ahead of commencement of audit. Once a mutually agreed date is fixed for entry conference, it should not be deferred simply for the reason that due to unforeseen reasons, the audit party is not in a position to commence audit of the institution concerned on that day. However, commencement of audit should not precede Entry Conference.

Yours faithfully,

  
Deputy Director 13/11/13