

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, UNIT-III,

KHARAVEL NAGAR, BHUBANESWAR

No 14318 /DLFA., Date 07/09/13 /

DLFA(Prog)-XIV-Aud-13/2012

To

All District Audit Officers,
Local Fund Audit, Odisha.


Sub:- Submission of hard copy of audit reports.

Madam/ Sir,

With reference to the captioned subject, I am directed to say that as per Finance Department Notification No 27891/F dated 29.08.2013, all surcharge action will henceforth be initiated at the District level. The scrutiny of the audit reports before initiation of surcharge action will also be undertaken in the District Audit Office by the auditor(s) and audit superintendent in charge of the Surcharge Section. This obviates the need of further scrutiny of the Audit Reports at headquarters level. Therefore, there is no need to submit the hard copy of the approved audit reports to the Directorate any more. As and when required, the report can be accessed to and downloaded from the ALFA portal. This will also save office stationary and expenses relating to transmission of the reports.

2. It is, therefore, impressed upon all the District Audit Officers that from now onwards no hard copy of the Audit report that are generated through ALFA should be submitted to the Directorate. The auditors also need not furnish hard copy of the Draft Audit Reports to the District Audit Officers / Audit Superintendents. If necessary, the District Audit Officer may download a copy of the Audit Report at his level for necessary follow up action.
3. Before approval of Audit Report, the District Audit Officer must ensure that the Audit Report is complete in all respects including statements & Annexures. Where any information is wanting in the Draft Audit Report or the DAR is incomplete in any manner, the same should be returned to the auditor for necessary rectification within a specified time. However, any defects noticed, in the approved audit report, during scrutiny for initiation of surcharge action, should be rectified by the reviewing officer concerned without returning it to the auditor.
4. Any deviation in the matter will be viewed seriously. This should be circulated among all Audit Superintendents and Auditors.

Yours faithfully,


Deputy Director 07/09/13

Memo No. 14319 /DLFA., Date. 07/09/13

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

Deputy Director.  07/09/13

Memo NO 14320 /DLFA., Date 07/09/13

Copy forwarded to All Officers/Audit Superintendents/Auditors of the Directorate for information.

Deputy Director.  07/09/13