

**PROJECT MANAGEMENT UNIT**  
Uttarakhand Public Financial Management Strengthening Project (UkPFMS)  
PDU- CTRFA  
Dehradun (Uttarakhand) PIN – 248 007

Ref: 30/UkPFMS/2022

Date: 02 May 2022

**Office Order**

In order to strengthen internal audit in the State Consultancy as named as **Consulting service of strengthening audit Directorate audit manuals and development audit manuals and training** had been awarded to Ernst and Young LLP. Under the Consultancy Eleven audit manuals (11 audit manuals) were to be developed by the Consultant.

Uttarakhand Internal Audit Manual with checklist of various Department, Uttarakhand Financial Attest Audit Manual and Uttarakhand Works Audit Manual has been notified by the State Government in December 2021. As per the Gazette Notification of Uttarakhand Internal Audit Manual 2021 Para No. 6 (b) has classified Internal Audit into functional system and specialized nature audit. The manuals of specialized nature have been reviewed by the Committee and Draft manuals viz. Performance Audit, Procurement Audit, Information Technology Audit, Fraud and Forensic Audit. In terms of Functional Audit an elaborate manual of Revenue Audit manual has also been finalized.

As per the Consultancy for audit as per the deliverable a Final Training is being scheduled for the manuals issued by the Government of Uttarakhand. These manuals are Uttarakhand Internal Audit Manual and the checklist of various departments, Uttarakhand Financial Attest Audit Manual and Work Audit Manual. The final training also includes training on Uttarakhand Revenue Audit Manual and Detailed Audit of ULB and RLB which have been completely finalized but to be approved by the Finance Department.

Secondly a training is also schedule on Draft Audit Manuals which includes Performance Audit, Procurement Audit, Information Technology Audit, Fraud and Forensic Audit manuals

The training has been scheduled in two phases as per the direction of Secretary Finance / Director of Audit after the discussion and agreed by both the officers of Directorate of Audit and Consultant Ernst Young LLP. **The training shall be completely Residential Training at Center for Training and Research Financial Administration, Sudhowala, Dehradun. The training is scheduled from 4<sup>th</sup> May 2022(Wednesday) to 14<sup>th</sup> May 2022 (Second Saturday) .**





It is requested to issue necessary directives to issue order to all the officers and personnel of Audit who have not participated in first phase to attend the training compulsorily, as well as all the Supervisory authority and other officers in Directorate of Audit or who assist in audit to attend the complete training compulsorily. No leave shall be allowed of any kind until a matter is quite urgency and same shall be approved by the Head of Department Only.

The training shall be a quite extensive and rigorous training with new concepts of audit being introduced to the officers of audit and personnel of audit. The training shall include case studies, practical problems, and assignment at the end of the day. It also requested to include all the personnel of ministerial cadre who can assist the audit parties with the audit work, especially ministerial personnel having at least ten years of service left can be included by the Directorate of Audit at its discretion.

It is also requested to issue directions to the audit personnel that all the officers are required to be with the laptops and internet dongles during the training as in audit field.

A brief Schedule of training is as follows -

S. No.	Name of the Manual	Date of trainings
1	Uttarakhand Internal Audit Manual (Final Training)	4 <sup>th</sup> to 5 <sup>th</sup> May 2022
2	Works Audit Manual and Procurement Audit Manual (Final Training)	6 <sup>th</sup> May 2022
3	Revenue Audit Manual (Final)	7 <sup>th</sup> and 9 <sup>th</sup> May 2022
4	Financial Attest Audit Manual (Final)	10 <sup>th</sup> May 2022 and 11 <sup>th</sup> May 2022
5	Performance Audit Manual (Daft Manual training)	11 <sup>th</sup> May 2022 and 12 <sup>th</sup> May 2022
6	Detailed Audit, PPP Audit Manual (Draft Manual Training)	12 <sup>th</sup> May 2022
7	Fraud and Forensic Audit Manual and Brief of Cooperative Audit)	13 <sup>th</sup> May 2022
9	Information Technology Audit	14 <sup>th</sup> May 2022

The training is essential as immediately after the training there shall be a pilot study of all the manuals, the tentative date of pilot study is 20<sup>th</sup> May 2022. This shall provide a practical insight to the manuals.





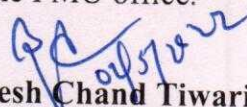
The Director, PDU- Center for Training and Research in Financial Administration shall raise the bill for training for boarding and lodging charges for residential training in the name of Directorate of Audit and the amount shall be paid by Directorate of Audit through the requisite Budgetary Head.

**(Bhupesh Chand Tiwari),  
Deputy Project Director,  
UkPFMS**

**No: UkPFMS/2022: Date May 2022**

**Copy to: -**

- a. Senior Personal Secretary, Secretary Finance, Government of Uttarakhand.
- b. Director, Audit, Directorate of Audit, Dehradun, Uttarakhand with request to issue directions for training to all the officers and personnel in field of audit as well as all the Supervisory authority and other officers in Directorate of Audit or who assist in audit to attend the complete training compulsorily and no leave shall be allowed during the period
- c. Project Director, Uttarakhand Public Financial Management Strengthening Project.
- d. Director, PDU-CTRFA to allocate and book the training hall and hostel for the above-mentioned dates with coordination with Directorate Audit
- e. Joint Secretary, Finance Audit cell to direct all the staff of audit cell who are carrying out the activities of audit in any manner to able to understand the concepts of new audit manuals to attend the training compulsorily.
- f. Mr. Vipin Bihari Lal, Deputy Director Audit and Mr. Ramesh Mishra, Senior Audit Officer to coordinate with the CTRFA and E&Y LLP for Training requirements.
- g. Mr. Gautam Kumar, Engagement Director and Mr. Badal Tyagi Engagement Partner to ensure the training materials and other training supplies are provided to trainees as per the contract term. It is also requested to provide case studies and practical problems to provide to the trainee as decided in the meeting 6<sup>th</sup> April 2022 and set complete training material by 5<sup>th</sup> May 10:00 hrs. to the PMU office.

  
**(Bhupesh Chand Tiwari)  
Deputy Project Director,  
UkPFMS**