

प्रेषक,

अमित सिंह नेगी,
सचिव, वित्त,
उत्तराखण्ड शासन।

सेवा में,

निदेशक,
लेखा परीक्षा,
आयुक्त कर भवन, रिंग रोड,
देहरादून, उत्तराखण्ड।

वित्त आडिट प्रकोष्ठ

देहरादून, दिनांक: 20 मई, 2020

विषय : लेखा परीक्षा हेतु वार्षिक कार्य योजना (2020-21) के सम्बन्ध में।

महोदय,

उपरोक्त विषयक पर शासन द्वारा सम्यक विचारोपरान्त वित्तीय वर्ष (2020-21) में आडिट निदेशालय द्वारा किये जाने वाले निम्नलिखित विभागाध्यक्ष, कार्यालयों व संस्थाओं की लेखा परीक्षा कार्य योजना/वार्षिक कलेण्डर पर निम्नवत अनुमोदन प्रदान किया जाता है:-

क. (i) श्रेणी 'ए' की संस्थायें

1. लोक निर्माण

1	मुख्य अभियंता लेवल -II देहरादून, हल्द्वानी	
2	अधीक्षण अभियंता द्वितीय वृत्त नैनीताल, अधीक्षण अभियंता आठवा वृत्त नई टिहरी, अधीक्षण अभियंता चतुर्थ वृत्त उधमसिंहनगर	
3	अधिशाली अभियंता, निर्माण खण्ड, लोक निर्माण विभाग	नैनीताल, नई टिहरी, चंबा, नरेंदरनगर, देहरादून,
4.	अधिशाली अभियंता प्रान्तीय खण्ड, लोक निर्माण विभाग	नैनीताल, रामनगर, नई टिहरी, देहरादून, रुद्रपुर
5	अधिशाली अभियंता, अस्थायी खण्ड लोक निर्माण विभाग	भावली, चकराता, सहिया, ऋषिकेश, थत्पूड़, घनसाली

2. सिंचाई

1	मुख्य अभियंता देहरादून -लेवल -II, मुख्य अभियन्ता,हल्द्वानी लेवल -II
2	अधीक्षण अभियंता परियोजना वृत्त देहरादून, अधीक्षण अभियंता सिंचाई कार्यमण्डल देहरादून, अधीक्षण अभियंता सिंचाई कार्यमण्डल हल्द्वानी, अधीक्षण अभियंता सिंचाई

	कार्यमण्डल उधमसिंहनगर			
3	अधिशायी अभियंता, सिंचाई खण्ड, सिंचाई विभाग	देहरादून,	विकासनगर,	पुरोला, कालसी, उत्तरकाशी, हल्द्वानी, रामनगर, नैनीताल, काशीपुर, सितारगंज, रुद्रपुर
4	अधिशायी अभियंता निवेश एवं योजना प्रभाग, देहरादून			

3. लघु सिंचाई

1	मुख्य अभियंता लघु सिंचाई	
2	अधिशायी अभियंता, लघु सिंचाई विभाग	उत्तरकाशी, टिहरी, देहरादून, रुद्रप्रयाग, चमोली, पौड़ी, हरिद्वार, अल्मोड़ा, बागेश्वर, चम्पावत, पिथौरागढ़, नैनीताल, रुद्रपुर, काशीपुर

4. चिकित्सा स्वास्थ्य एवं परिवार कल्याण

1	मुख्य चिकित्सा अधिकारी	देहरादून, चमोली, उत्तरकाशी, अल्मोड़ा, टिहरी, उधमसिंहनगर, नैनीताल, हरिद्वार
2	मुख्य चिकित्सा अधीक्षक	हरिद्वार, उत्तरकाशी, ऋषिकेश, उधमसिंहनगर, कोरेनेशन देहरादून, चमोली, अल्मोड़ा, हल्द्वानी
3	मुख्य चिकित्सा अधीक्षक - महिला	हरिद्वार, उत्तरकाशी, अल्मोड़ा, हल्द्वानी
4	प्रभारी चिकित्साधिकारी	ताकूला, ताड़ीखेत, धौलदेवी, सल्ट, नौगाँव, पुरोला, चिन्मयीसौड़, सितारगंज, जसपुर, गदरपुर, खानपुर, फकोट, प्रतापनगर, डोईवाला, लक्सर, रायपुर, मसूरी, विकासनगर, बेलपड़ाव, भीमताल, मोटाहलदु, रामगढ़, जोशीमठ, गैरसेण, घाट, मंगलोर, केलखेड़ा, हिंडोलाखाल

5. पशुपालन

1	निदेशक पशुपालन, देहरादून	
2	मुख्य पशुचिकित्साधिकारी	अल्मोड़ा, उधमसिंहनगर, चंपावत, नरेंद्रनगर, देहरादून, रुद्रप्रयाग, हरिद्वार
3	पशुचिकित्साधिकारी/ पशुचिकित्साधिकारी ग्रेड -1	रानीखेत, चौखुटिया, सोमेश्वर, धौलदेवी, रुद्रपुर, काशीपुर, किच्छा, अगस्तमुनि, पाटी, बाराकोट, लोहाघाट, उखीमठ, भगवानपुर, घनसाली, चंबा, थट्यूड, चकराता, खानपुर, डोईवाला, रायपुर, बहादुराबाद
4	परियोजना निदेशक	भैंड़ एवं उ प्रस पशुलोक प्रक्षेत्र ऋषिकेश, सघन भैंड़ प्रजनन केंद्र म्क्कू

6. समाज कल्याण

1	निदेशक समाज कल्याण हल्द्वानी	
2	जिला समाज कल्याण	उत्तरकाशी, टिहरी, हरिद्वार, पौड़ी गढ़वाल, चमोली, रुद्रप्रयाग, देहरादून, पिथौरागढ़, बागेश्वर, चम्पावत, अल्मोड़ा, नैनीताल, ऊधमसिंह नगर
3	राजकीय आदर्श पद्धति विद्यालय	मखंपुर, गुलारभोज, खटीमा, जोशीमठ (बालक), लखमंडल (बालिका), तयुनी(बालक), बेतालघाट, बालुवाकोट

7. खाद्य एवं नागरिक आपूर्ति

1	वरिष्ठ संभागीय अधिकारी	देहरादून, हल्द्वानी
2	जिला पूर्ति अधिकारी	उत्तरकाशी, टिहरी, हरिद्वार, पौड़ी गढ़वाल, चमोली, रुद्रप्रयाग, देहरादून, पिथौरागढ़, बागेश्वर, चम्पावत, अल्मोड़ा, नैनीताल, ऊधमसिंह नगर
3	राजकीय खाद्यान्न गोदाम(कुमाऊँ)	देहरादून, डोईवाला, हल्द्वानी, मेहरगाँव, कमलूयागांज, मुनकोट ऐंचली, तावाघाट, म्याली, ऊखीमठ, जंणीखाल, चंबा थतुयड, गदरपुर, नानकमत्ता, किच्छा रामनगर, भिकयासैण, वागेश्वर, गरुड़, चमोली, टनकपुर, कोटद्वार, श्रीनगर, बिरोखाल, ज्वालपुर, रुड़की, नैताला, जानसु, चिल्यानीसौड़

8. वन विभाग

1	मुख्य वन संरक्षक गढ़वाल भागीरथी वृत्त, प्रभागीय वनाधिकारी टिहरी डैम ,1- प्रभागीय वनाधिकारी टिहरी डैम -II, प्रभागीय वनाधिकारी उत्तरकाशी, प्रभागीय वनाधिकारी नई टिहरी, प्रभागीय वनाधिकारी नरेन्द्रनगर प्रभागीय वनाधिकारी भूमि संरक्षण उत्तरकाशी
2	मुख्य वन संरक्षक यमुना वृत्त, प्रभागीय वनाधिकारी मसूरी, प्रभागीय वनाधिकारी टोंस,पुरोला, प्रभागीय वनाधिकारी चकराता, प्रभागीय वनाधिकारी अपर यमुना बड़कोट
3	मुख्य वन संरक्षक शिवालिक वृत्त, प्रभागीय वनाधिकारी देहरादून, प्रभागीय वनाधिकारी हरिद्वार, प्रभागीय वनाधिकारी लैनसडाउन, प्रभागीय वनाधिकारी भूमि संरक्षण लैनसडाउन, प्रभागीय वनाधिकारी भूमि संरक्षण कालसी
4	मुख्य वन संरक्षक दक्षिणी वृत्त कुमाऊँ, प्रभागीय वनाधिकारी नैनीताल प्रभागीय वनाधिकारी भूमि संरक्षण रानीखेत, प्रभागीय वनाधिकारी भूमि संरक्षण रामनगर, प्रभागीय वनाधिकारी

	भूमि संरक्षण नैनीताल
5	निदेशक गोविंद जीव, पुरोला, निदेशक राजाजी राष्ट्रीय पार्क, उप निदेशक गंगोत्री राष्ट्रीय पार्क, उत्तरकाशी

(ii) श्रेणी 'बी'-

1. उद्यान एवं खाद्य प्रसंस्करण उद्यान

1	निदेशक उद्यान एवं खाद्य प्रसंस्करण	चौबटिया
2	जिला उद्यान अधिकारी,	अल्मोडा, उत्तरकाशी, उधमसिंहनगर, गोपेश्वर, चम्पावत, टिहरी, देहरादून, नैनीताल, पिथौरागढ़, पौड़ी गढ़वाल, बागेश्वर, रुद्रप्रयाग, हरिद्वार
3	प्रधानाचार्य राजकीय खाद्य विज्ञान प्रशिक्षण संस्थान	कोटद्वार, रामनगर
4	आलू शोध केंद्र	मुंस्यारी

2. युवा कल्याण एवं प्रांतीय दल

1	निदेशक युवा कल्याण एवं प्रांतीय दल	देहरादून
2	जिला युवा कल्याण एवं प्रांतीय दल अधिकारी	अल्मोडा, चमोली, नैनीताल, पिथौरागढ़, पौड़ी गढ़वाल, बागेश्वर, रुद्रपुर, रुद्रप्रयाग, हरिद्वार, उत्तरकाशी, देहरादून, नरेन्द्रनगर

3. खेल

1	निदेशक खेल,	देहरादून
2	सहायक निदेशक खेल	पौड़ी गढ़वाल, हल्द्वानी
3	जिला क्रीडा अधिकारी	अल्मोडा, उत्तरकाशी, उधमसिंहनगर, चम्पावत, चमोली, देहरादून, नरेन्द्रनगर, पिथौरागढ़, बागेश्वर, रुद्रप्रयाग, हरिद्वार

4. ग्रामीण अभियंत्रण सेवा

1	मुख्य अभियन्ता ग्रामीण निर्माण विभाग	देहरादून उत्तराखण्ड
2	अधिसासी अभियन्ता ग्रामीण निर्माण विभाग	अल्मोडा, उत्तरकाशी, कर्णप्रयाग, कोटद्वार, घनसाली, चम्पावत, चमोली, टिहरी, डीडीहाट, देहरादून, नैनीताल, पिथौरागढ़, पौड़ी गढ़वाल, बागेश्वर, भिक्यासैण, रुद्रपुर, रुद्रप्रयाग, हरिद्वार

श्रेणी सी

1. होमगार्ड

1	उप महा समादेष्टा होमगार्ड एवं नागरिक सुरक्षा	देहरादून
2	जिला समादेष्टा होम गार्डस	पौड़ी गढ़वाल, अल्मोडा, उत्तरकाशी, उधमसिंहनगर, चम्पावत, चमोली, देहरादून, नरेन्द्र नगर, पिथौरागढ़, बागेश्वर, रुद्रप्रयाग, हरिद्वार, हल्द्वानी,

2. एन सी सी

1	उप महानिदेशक नेशनल केडेट कोर	देहरादून
2	कमाण्डिंग अफिसर, 31 यू0के0 बटालियन नेशनल केडेट कोर	हरिद्वार
3	कमाण्डिंग अफिसर, 77 यू0के0 बटालियन नेशनल केडेट कोर	अल्मोडा
4	कमाण्डिंग अफिसर, 78 यू0के0 बटालियन नेशनल केडेट कोर	हल्द्वानी
5	कमाण्डिंग अफिसर 1 यू0के0 एयर स्क्वार्डन एन0सी0सी0	उधमसिंहनगर
6	कमाण्डिंग अफिसर 29 यू0के0 बटालियन एन0सी0सी0	देहरादून
7	कमाण्डिंग अफिसर 3 यू0के0 सी0टी0आर0 एन0सी0सी0	रूडकी
8	कमाण्डिंग अफिसर 5 यू0के0 नेवल यूनिट एन0सी0सी0,	नैनीताल
9	कमाण्डिंग अफिसर 84 यू0के0 बटालियन एन0सी0सी0,	रूडकी
10	ग्रुप कमाण्डर एन0सी0सी0 मुख्यालय	देहरादून
11	ग्रुप कमाण्डर नेशनल केडेट कोर ग्रुप मुख्यालय	रूडकी

3. चिकित्सा शिक्षा

1	मेडिकल कॉलेज	दून मेडिकल कॉलेज
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ख. अन्य संस्थायें

1. विश्वविद्यालय एवं अन्य संस्थायें

1	विश्वविद्यालय	उत्तराखंड संस्कृत विश्वविद्यालय हरिद्वार, उत्तराखंड आयुर्वेदिक विश्वविद्यालय देहरादून, दून विश्वविद्यालय, उत्तराखंड तकनीकी विश्वविद्यालय, उत्तराखंड मुक्त विश्वविद्यालय, गोविन्द वल्लभ पन्त कृषि एवं प्रोद्योगिक विश्वविद्यालय (फार्म लेखा)
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2. विकास प्राधिकरण

1	मसूरी देहरादून विकास प्राधिकरण	देहरादून
2	हरिद्वार विकास प्राधिकरण	हरिद्वार

3	झील विकास प्राधिकरण	नैनीताल
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3. मण्डी परिषद

1	मण्डी परिषद	रूद्रपुर
2	मंडी समीति	विकासनगर, रुड़की देहरादून, हरिद्वार

टी0जी0एस0 के अन्तर्गत वार्षिककार्ययोजना के लेखे

ग. (श्रेणी 'ए')

1. नगर निगम

1	नगर निगम	हल्द्वानी, रुद्रपुर, काशीपुर, देहरादून, ऋषिकेश, कोटद्वार, रुड़की, हरिद्वार
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2. नगर पालिकायें (श्रेणी 'ए' एवं श्रेणी 'बी')

क्र.सं.	जिले का नाम	नगर पालिका परिषद	नगर पालिका परिषद की संख्या
1	उत्तरकाशी	उत्तरकाशी, चिनयलीसौंड	2
2	चमोली	जोशीमठ, कर्णप्रयाग, चमोली, गौचर	4
3	टिहरी गढ़वाल	नई टिहरी, चंबा, देवप्रयाग	3
4	देहरादून	मसूरी, हर्बटपुर	2
5	पौड़ी गढ़वाल	पौड़ी, श्रीनगर	2
6	पिथौरागढ़	पिथौरागढ़, डीडीहाट	2
7	अल्मोड़ा	अल्मोड़ा रानीखेत	2
8	चम्पावत	टनकपुर	1
9	उधमसिंहनगर	गदरपुर, बाजपुर, जसपुर किच्छा, सितारगंज	5
10	हरिद्वार	लक्सर	1
11	रूद्रप्रयाग	रूद्रप्रयाग	1
12	नैनीताल	नैनीताल, भवाली	2
13	बागेश्वर	बागेश्वर	1
		योग	28

3. नगर पंचायतें (श्रेणी 'बी')

क्र0सं0	जिले का नाम	नगर पंचायतें	नगर पंचायतों की संख्या
1	उत्तरकाशी	पुरोला, नौगाँव, गंगोत्री	3

2	चमोली	गैरसैण, थराली, बद्रीनाथ	3
3	टिहरी गढ़वाल	गजा, सतपुली, लम्बगाँव, घनसाली	4
4	देहरादून	-	
5	पौड़ी गढ़वाल	स्वर्णाश्रम जौंक	1
6	पिथौरागढ़	गंगोलीहाट, बेरीनाग	2
7	अल्मोड़ा	द्वाराहाट	1
8	चम्पावत	लोहाघाट, बनबसा	2
9	उधमसिंहनगर	महुँखेडागंज, दिनेशपुर, केलाखेड़ा, महुआडाबरा	4
10	हरिद्वार		
11	रूद्रप्रयाग	केदारनाथ, अगस्तमुनि	2
12	नैनीताल	भीमताल	1
13	बागेश्वर	कपकोट	1
			24

घ. लेखा परीक्षा हेतु मुख्य बिन्दु निम्नवत् है:-

- (i) लेखा परीक्षा के समस्त कार्य ऑनलाइन ऑडिट मैनेजमेंट सिस्टम के द्वारा किये जायेंगे इस हेतु शासनादेश संख्या 14 /xxvii(114)/2019 दिनांक : 24 अप्रैल, 2019 द्वारा लेखापरीक्षा संपादित की जाएगी ।
- (ii) आडिट का सम्पादन उत्तराखण्ड आडिट मैनुअल 2011 (शासनादेश संख्या: 275/xxvii (7)/2011 दिनांक: 29 नवम्बर, 2011) ,उत्तराखण्ड लेखा परीक्षा अधिनियम, 2012 एवं समय समय पर निर्गत शासनादेशों, कार्यालय आदेशों के अनुसार संपादित किया जाएगा इसके अतिरिक्त नवीन लेखापरीक्षा नियम संग्रह के ड्राफ्ट प्रतिवेदन के अनुसार लेखापरीक्षा की सैंपलिंग (sampling) किया जाना सुनिश्चित किया जाएगा । नवीन लेखापरीक्षा नियम संग्रह के सैंपलिंग का उद्घरण संगलन किया गया है ।
- (iii) लेखा परीक्षा रिपोर्ट ऑडिट दल द्वारा ऑनलाइन माध्यम के अनुसार निर्धारित समयावधि में निदेशालय लेखा परीक्षा को उपलब्ध करायी जाएगी । इसके उपरांत ही ऑडिट दल को यात्रा भाता देय होगा ।
- (iv) लेखा परीक्षा हेतु समय सामान्यतः 02 सदस्यीय आडिट टीम हेतु अवधारित है। विभिन्न राजकीय विभागों/नगर निगम/नगर पालिका/क्षेत्र पंचायत, ग्राम पंचायत/विभिन्न संस्थाओं के लिए ऑनलाइन लेखापरीक्षा प्रबंधन प्रणाली के अंतर्गत लेखा परीक्षा का समय आवंटन किया गया है -

क्रसं.	विभाग का नाम		लेखा परीक्षा अवधि
1.	नगर निगम/नगर पालिका(श्रेणी 'ए')		15
2	नगर पालिका(श्रेणी 'बी')(दो वर्ष हेतु 10 दिवस)		6
3	नगर पंचायत (दो वर्ष हेतु 08 दिवस)		5
4	लोक निर्माण/सिंचाई	प्रांतीय खंड / निर्माण खंड/ सिंचाई खंड/ परियोजना खंड	12
		अस्थाई खंड	8
		अधीक्षण अभियंता /सिंचाई कार्य मंडल	3
5	मुख्य चिकित्साधिकारी(हेल्थ सोसाइटी सहित)		12
6	मुख्य चिकित्सा अधीक्षक		8
7	प्रभारी चिकित्साधिकारी		2
8	लघु सिंचाई		7
9	मुख्य पशु चिकित्साधिकारी		6
10	पशु चिकित्साधिकारी		1
11	जिला समाज कल्याण अधिकारी		10
12	प्रधानाचार्य राजकीय आश्रम पद्धति उच्चतर माध्यमिक विद्यालय		2
13	वन	वन संरक्षक	03
		प्रभागीय वनाधिकारी भूमि संरक्षण	05
		अन्य प्रभागीय वनाधिकारी	7
14	बेस गोदाम		10
15	वरिष्ठ संभागीय अधिकारी		15
16	राजकीय गोदाम/जिला पूर्ति अधिकारी		5
17	गोविन्द वल्लभ पन्त कृषि एवं तकनीकी प्रोद्योगिक कृषि विश्विधालय फार्म लेखा (अद्यावधिक)		60
18	उत्तराखंड तकनीकी विश्विद्यालय		30
19	उत्तराखंड दून विश्विद्यालय, उत्तराखंड मुक्त विश्विद्यालय उत्तराखंड आयुर्वेदिक विश्विद्यालय		20
20	उत्तराखंड संस्कृत विश्विद्यालय		15
21	मसूरी देहरादून विकास प्राधिकरण, हरिद्वार विकास प्राधिकरण		20
22	झील विकास प्राधिकरण		15
23	मण्डी समीति -देहरादून, विकासनगर, रुड़की, हरिद्वार,		08
24	मंडी परिषद		40
25	जिला उद्यान अधिकारी, जिला क्रीडा अधिकारी / सहायक निदेशक खेल, जिला		05

	युवा कल्याण एवं प्रांतीय अधिकारी	
26	जिला समादेष्टा होम गार्डस, एन० सी० सी०	03

(v) लेखा परीक्षा अभिलेखों पर आधारित होगी, लेखा परीक्षा दल द्वारा लेखा परीक्षा टिप्पणियों, आपत्तियों के संबंध में साक्ष्यों (working Documents) को ऑनलाइन ऑडिट मैनेजमेंट सिस्टम के अंतर्गत अपलोड करते हुए लेखा परीक्षा रिपोर्ट निदेशालय लेखा परीक्षा को प्रस्तुत करेंगे।

(vi) लेखापरीक्षा रिपोर्ट एक्सपर्ट कमेटी (expert committee) के सम्मुख ऑनलाइन माध्यम से प्रस्तुत की जायेगी। निदेशालय, लेखा परीक्षा में आडिट रिपोर्ट प्राप्त होने पर एक माह में एक्सपर्ट कमेटी के सम्मुख आडिट रिपोर्ट प्रस्तुत की जायेगी। समय की शिथिलता किसी भी प्रकार से स्वीकार नहीं की जायेगी।

VII. आडिटी विभागाध्यक्ष/कार्यालयाध्यक्ष द्वारा सूचना प्रपत्र (information sheet) ऑनलाइन ऑडिट मैनेजमेंट सिस्टम के द्वारा ऑनलाइन माध्यम से भरी जाएगी यदि किसी कारण से सूचना प्रपत्र (information sheet) ही दी जाती है तो निदेशालय द्वारा शासन को अवगत कराया जायेगा। किन्तु लेखों की लेखा परीक्षा नियत तिथि पर ही प्रारम्भ की जायेगी। इस संबंध सम्बंधित प्रशासकीय विभाग से ऑडिट में ऑडिटी द्वारा अपेक्षित सहयोग न दिए जाने के लिए उत्तराखंड लेखापरीक्षा अधिनियम 2012 के सुसंगत प्रावधानों के अनुसार पत्राचार किया जायेगा ।

VIII. आडिट सम्पादित करने के लिये रिस्क बेस्ड आडिट पद्धति/कार्यप्रणाली (Risk Based Internal Audit) पनाई जायेगी। ***“Internal auditing is an independent, objective assurance activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.***

IIA defines “Risk Based Internal Auditing (RBIA) as a methodology that links internal auditing to an organisation's overall Risk Management Framework. RBIA allows Internal Audit to provide assurance to the board that risk management processes are managing risks effectively, in relation to the risk appetite.”

IX रिस्क बेस्ड आडिट पद्धति हेतु संबन्धित विभाग के ऑनलाइन प्रणाली एवम विभाग के स्वरूप के अनुसार लेखापरीक्षा कार्यक्षेत्रों का निर्धारण किया गया है –

क्रसं.	विभाग का नाम	लेखा परीक्षा के प्रमुख कार्यक्षेत्र
1.	नगर निगम/नगर पालिका(श्रेणी 'ए')	<ul style="list-style-type: none"> • अनुदान एवं योजनाएं , • निर्माण कार्य से संबंधित अधिप्राप्ति • भवन कर एवम राजस्व के स्रोत , • सामाग्री एवं सेवा संबंधित अधिप्राप्ति , • अधिष्ठान
2	नगर पालिका(श्रेणी 'बी')(दो वर्ष हेतु 10 दिवस)	
3	नगर पंचायत (दो वर्ष हेतु 08 दिवस)	

4	लोक निर्माण/सिंचाई	प्रांतीय खंड / निर्माण खंड/ सिंचाई खंड/ परियोजना खंड	<ul style="list-style-type: none">निर्माण कार्य से संबन्धित अधिप्राप्तिस्टोरअनुबंध प्रबंधन ,अधिष्ठान
		अस्थाई खंड	
		अधीक्षण अभियंता /सिंचाई कार्य मंडल	
5	मुख्य चिकित्साधिकारी(हेल्थ सोसाइटी सहित)		<ul style="list-style-type: none">सामाग्री एवं सेवा संबधित अधिप्राप्ति ,अनुदान एवं योजनाएअनुबंध प्रबंधन,अधिष्ठान,परिसंपत्ति एवं स्टोर प्रबंधन
6	मुख्य चिकित्सा अधीक्षक		
7	प्रभारी चिकित्साधिकारी		<ul style="list-style-type: none">अधिप्राप्ति,अधिष्ठान ,परिसंपत्ति एवं स्टोर प्रबंधन
8	लघु सिंचाई		<ul style="list-style-type: none">निर्माण कार्य से संबन्धित अधिप्राप्तिस्टोरअनुदान एवं योजनाएअधिष्ठान
9	मुख्य पशु चिकित्साधिकारी		<ul style="list-style-type: none">अनुदान एवं योजनाएसामाग्री एवं सेवा संबधित अधिप्राप्ति ,अधिष्ठानपरिसंपत्ति एवं स्टोर प्रबंधन
10	पशु चिकित्साधिकारी		परिसंपत्ति एवं स्टोर प्रबंधन
11	जिला समाज कल्याण अधिकारी		<ul style="list-style-type: none">अनुदान एवं योजनाए,छात्रवृत्ति एवं सामाजिक पेंशन ,सामाग्री एवं सेवा संबधित अधिप्राप्ति ,अधिष्ठानपरिसंपत्ति एवं स्टोर प्रबंधन
12	प्रधानाचार्य राजकीय आश्रम पद्धति उच्चतर माध्यमिक विद्यालय		
13	वन	वन संरक्षक	<ul style="list-style-type: none">अनुदान एवं योजनाए,वृक्षारोपण,सामाग्री एवं सेवा संबधित अधिप्राप्ति,अधिष्ठान ,परिसंपत्ति एवं स्टोर प्रबंधन
		प्रभागीय वनाधिकारी भूमि संरक्षण	
		अन्य प्रभागीय वनाधिकारी	
14	बेस गोदाम		<ul style="list-style-type: none">अनुदान एवं योजनाए,परिसंपत्ति एवं स्टोर प्रबंधन,गोदाम से राशन के प्रवाह का
15	राजकीय गोदाम/जिला पूर्ति अधिकारी		
16	वरिष्ठ संभागीय अधिकारी		

17	गोविन्द वल्लभ पन्त कृषि एवं तकनीकी प्रोद्योगिक कृषि विश्विधालय फार्म लेखा (अद्यावधिक)	सैम्पलिंग संलग्नक के अनुसार (श्रेणी बी)
18	उत्तराखंड दून विश्विद्यालय, उत्तराखंड तकनीकी विश्विद्यालय ,उत्तराखंड आयुर्वेदिक विश्विद्यालय, उत्तराखंड संस्कृत विश्विद्यालय उत्तराखंड मुक्त विश्विद्यालय	सैम्पलिंग संलग्नक के अनुसार(श्रेणी बी) सैम्पलिंग संलग्नक के अनुसार (श्रेणी बी)
19	मसूरी देहरादून विकास प्राधिकरण , हरिद्वार विकास प्राधिकरण , झील विकास प्राधिकरण	सैम्पलिंग संलग्नक के अनुसार (श्रेणी बी) सैम्पलिंग संलग्नक के अनुसार (श्रेणी बी)
20	मण्डी समीति -देहरादून, विकासनगर, हरिद्वार, रुड़की	सैम्पलिंग संलग्नक के अनुसार (श्रेणी बी)
21	जिला उद्यान अधिकारी , जिला क्रीडा अधिकारी / सहायक निदेशक खेल , जिला युवा कल्याण एवं प्रांतीय अधिकारी	सैम्पलिंग संलग्नक के अनुसार (श्रेणी बी)
22	जिला समादेष्टा होम गार्ड्स, एन एन सी	सैम्पलिंग संलग्नक के अनुसार (श्रेणी बी)

X. श्रेणी ए के अंतर्गत विभागो मे रिस्क बेस्ड ऑडिट के अंतर्गत लेखापरीक्षा के मुख्य कार्यक्षेत्र निर्धारित किए गए है । (संलग्नक 01 के अनुसार)

1. **Key Auditable Areas Selected for Audit :** At least 60% of transactions in terms of Value or volume to be verified from the total population of the selected areas. The above extent of check is indicative and an auditor may increase the same based on their professional judgment and findings during the audit.
2. **For Remaining Key Auditable Areas:** The decision regarding the audit of the other remaining key auditable areas and the extent of check shall be decided by the auditor based on their professional judgment and findings during the audit. The auditor may take guidance from **Annexure as per Category B department** for the transaction's selection and extent of checking for this year

XI. श्रेणी बी एवं सी के अंतर्गत विभागो मे रिस्क बेस्ड ऑडिट के अंतर्गत लेखापरीक्षा के मुख्य कार्यक्षेत्र निर्धारित किए गए है (संलग्नक 01 के अनुसार)

Step1: Extraction of Transactions Report: The audit team shall first extract the total expenditures report of the audit unit to be audited

Step 2: Percentage of Transaction to be selected for Audit : The process for selection of transactions and the extent of checking for the key auditable area of units under such departments. The extent of check mentioned in **Annexure** is indicative and an auditor may increase the same based on their professional judgment and findings during the audit

- XII. विशेष परिस्थिति में आवश्यकतानुसार लेखापरीक्षा कार्यदिवसों में अधिकतम 10 प्रतिशत की टीम लीडर द्वारा पर्यवेक्षक अधिकारी के अनुमोदन उपरांत वृद्धि की जा सकती है। पर्यवेक्षक अधिकारी द्वारा कार्यदिवसों में अनुमोदन आवेदन किए जाने के दो दिवसों के अंतर्गत दिया जाएगा, अन्यथा ऑनलाइन सिस्टम द्वारा स्वतः स्वीकृत करते हुए निर्गत हो जाएगा।
- XIII. विशेष परिस्थिति में आवश्यकतानुसार लेखा परीक्षा के कार्यदिवसों में अधिकतम 33.33% प्रतिशत की वृद्धि निदेशक (लेखा परीक्षा) द्वारा पर्यवेक्षक अधिकारी की संस्तुति के उपरांत की जा सकती है। निदेशक लेखापरीक्षा द्वारा अनुमोदन एक सप्ताह के अंतर्गत दिया जाएगा, अस्वीकृति की स्थिति में ऑनलाइन माध्यम से तीन कार्यदिवसों में लेखा परीक्षा दल को अवगत कराया जाएगा।
- XIV. निदेशालय लेखापरीक्षा द्वारा समय वृद्धि अनुमन्य करने से पूर्व लेखापरीक्षा कार्ययोजना की प्रगति विशेषकर ध्यान दिया जाएगा, इस संबंध में लेखापरीक्षा दलों द्वारा किसी भी प्रकार का परिवर्तन प्रथम छः माह में अनुमन्य नहीं होगा।
- XV. वित्त विभाग द्वारा वर्ल्ड बैंक प्रायोजित उत्तराखंड वित्तीय प्रबंधन सुधारीकरण योजना वर्ष 2020-21 से क्रियान्वित की जा रही है, जिसका ऑडिट निदेशालय भी एक प्रमुख संघटक है। संबंधित परियोजना के अनुसार लेखापरीक्षा कार्ययोजना अनिवार्य रूप से निर्धारित समयावधि में पूर्ण किया जाना है। जिसके उपरांत वर्ल्ड बैंक द्वारा इंडिपेंडेंट वेरिफिकेशन एजेंसी के सत्यापन उपरांत ही राज्य सरकार को धनराशि की प्रतिपूर्ति की जाएगी।
- XVI. इस क्रम में ऑडिट निदेशालय द्वारा श्रेणी ए के अंतर्गत विभिन्न विभागों, संस्थाओं की न्यूनतम 20% आंतरिक लेखापरीक्षा रिस्क बेस्ड ऑडिट पूर्ण किया जाना अनिवार्य है, संबंधित लेखापरीक्षा रिपोर्ट लेखापरीक्षा पूर्ण होने के दो माह में ऑडिटी संस्थान को निर्गत किया जाना अनिवार्य है।
- XVII. इसके अतिरिक्त शहरी एवं ग्रामीण निकायों द्वारा विगत वित्तीय वर्ष (2019-20) के समस्त प्रस्तुत वित्तीय विवरण निर्धारित प्रारूप तैयार किए गए हों, उसमें न्यूनतम 40% वित्तीय प्रमाणीकरण लेखापरीक्षा किया जाना अनिवार्य है। वित्तीय प्रमाणीकरण लेखापरीक्षा हेतु उत्तराखंड नगर निकाय लेखा नियम संग्रह के अनुसार वित्तीय विवरण के प्रारूप हेतु विकसित किया गया है।
- XVIII. टीम लीडर द्वारा ऑनलाइन माध्यम से पर्यवेक्षक अधिकारी को (संलग्नक 02 के अनुसार) लेखा परीक्षा कार्य की प्रगति के सम्बन्ध में दैनन्दिनी द्वारा अवगत कराया जायेगा। पर्यवेक्षक अधिकारी प्रत्येक माह निदेशक, लेखा परीक्षा को लेखापरीक्षा कार्य प्रगति, आपत्ति निस्तारण इत्यादि के सम्बन्ध में अवगत करायेंगे।
- XIX. पर्यवेक्षक अधिकारियों द्वारा लेखा परीक्षा दल का निरीक्षण प्रत्येक माह कम से कम दो बार अनिवार्य रूप से किया जायेगा। पर्यवेक्षक अधिकारियों द्वारा टीमों का औचक निरीक्षण किया जाना भी अपेक्षित होगा। जिसमें पर्यवेक्षकों द्वारा लेखा परीक्षा दलों को लेखा परीक्षा के समय मार्गदर्शन एवं

सहयोग दिया जाय। इसकी आख्या निदेशक, लेखा परीक्षा को निरीक्षण उपरान्त एक सप्ताह में प्रस्तुत की जायेगी। किन्तु इस प्रतिबंध के साथ की अर्धवार्षिक तक समस्त लेखा परीक्षा टीमों का पर्यवेक्षण किया गया हो।

XX. यदि टीम लीडर किसी कारण से अवकाश पर रहता है। इस स्थिति में लेखा परीक्षा का कार्य टीम के सदस्य द्वारा सम्पादित किया जायेगा। ऑनलाइन माध्यम में इस सम्बन्ध में अलग से व्यवस्था की जाएगी।

XXI. लेखा परीक्षा दल द्वारा त्रैमास के अंत में यह सुनिश्चित किया जायेगा, कि प्रत्येक त्रैमास के समस्त लेखा परीक्षा प्रतिवेदन निर्धारित समयानुसार निदेशालय लेखा परीक्षा/पर्यवेक्षक अधिकारी को ऑनलाइन माध्यम से प्रस्तुत किये जायें।

XXII. यदि आडिटी द्वारा लेखा परीक्षा प्रारम्भ करने में असमर्थता व्यक्त की जाती है तो सम्बन्धित कारणों को लिखित रूप में प्राप्त कर लेखा परीक्षा दल द्वारा निदेशालय को तत्काल अवगत कराया जायेगा।

XXIII. पर्यवेक्षकों द्वारा यह सुनिश्चित किया जायेगा कि उनके अन्तर्गत समस्त आडिट टीम के पास लेखा परीक्षा कार्य (लेखा परीक्षा कार्य एवं रिपोर्ट का ऑनलाइन माध्यम से आलेखन) है। लेखा परीक्षा दल का वार्षिक कार्यक्रम पूर्ण होने की स्थिति में अतिरिक्त लेखा परीक्षा आवंटित करने हेतु शासन को एक माह पूर्व संसूचित किया जायेगा।

XXIV. लेखापरीक्षा दलों द्वारा सर्वप्रथम श्रेणी ए एवं नगर निगम, नगर पालिका श्रेणी ए के लेखों का आवंटन किया जाएगा, तदुपरांत श्रेणी बी, नगर निकायो की लेखापरीक्षा आवंटन किया जाएगा। निदेशालय द्वारा नगर निकायो की लेखापरीक्षा प्रारम्भ किए जाने से पूर्व सुनिश्चित किया जाएगा की वित्तीय विवरण लेखापरीक्षा हेतु लेखा परीक्षा दल को संबंधित निकायो के वित्तीय विवरण ऑनलाइन माध्यम से उपलब्ध कराया जाना सुनिश्चित किया जाएगा।

XXV. विभागों की लेखा परीक्षा वर्ष 2019-20 की सम्पादित की जायेगी। नगर निगम, नगर पालिका एवं इसके अतिरिक्त विभिन्न विश्वविद्यालय, विकास प्राधिकरण एवं मण्डी समितियां की लेखा परीक्षा अद्यावधिक की जायेगी। यदि महालेखाकार लेखा परीक्षा द्वारा टी0जी0एस0 के अन्तर्गत आवंटित लेखों की लेखा परीक्षा सम्पन्न कर ली गयी हो तो उसके बाद के वर्षों की लेखा परीक्षा आडिट दल द्वारा सम्पन्न की जायेगी, किन्तु शहरी निकायो एवं ग्रामीण निकायो की वित्तीय प्रमाणीकरण अद्यावधिक की जाएगी।

XXVI. लेखा परीक्षा टीमों समय का पूर्ण सदुपयोग करते हुए निर्धारित कार्यदिवसों में यथासम्भव बचत भी प्रदान करना सुनिश्चित करेंगे।

XXVII. प्रत्येक त्रैमास कार्यक्रम में 02 अतिरिक्त लेखों की लेखा परीक्षा हेतु आवंटित किये जायेगे। अतिरिक्त लेखों की लेखा परीक्षा उसी स्थिति में सम्पादित की जायेगी जबकि आवंटित लेखा परीक्षा

संस्थाओं में से किसी संस्था द्वारा निर्धारित तिथि को लेखा परीक्षा कराये जाने के सम्बन्ध में लिखित रूप में असमर्थता व्यक्त की गयी हो। निदेशालय द्वारा स्थगित की गयी आडिटी संस्था के स्थान पर अतिरिक्त आवंटित संस्था के साथ समन्वय स्थापित करते हुए लेखा परीक्षा हेतु तिथि निर्धारित की जायेगी। इस सम्बन्ध में ऑनलाइन ऑडिट मैनेजमेंट सिस्टम में एडमिन को भी अवगत कराया जायेगा।

XXVIII. टीम लीडर पर्यवेक्षक अधिकारी को लेखा परीक्षा में किये गये कार्यों के बारे में ऑनलाइन ऑडिट मैनेजमेंट सिस्टम के द्वारा अवगत कराएगा। पर्यवेक्षक अधिकारियों का यह दायित्व होगा कि ऑनलाइन मैनेजमेंट सिस्टम के उनके द्वारा आडिट दलों का निरन्तर पर्यवेक्षण किया जाना सुनिश्चित करेंगे।

XXIX. लेखा परीक्षा के दौरान आडिटी को अन्तिम आपत्तियां/ हाफ मेमो मार्जिन (Rough Note) ऑनलाइन माध्यम से निर्गत की जायेंगी। जिनका परिपालन सम्बन्धित आडिटी से लेखा परीक्षा पूर्ण होने से पूर्व या अधिकतम 15 दिन में ऑनलाइन माध्यम से प्राप्त करते हुए केवल अनिस्तारित व अपरिपालित आपत्तियों को सम्मिलित कर ड्राफ्ट लेखा परीक्षा प्रतिवेदन (अन्तिम आपत्तियां व परिपालन आख्या अपलोड कर) लेखन हेतु दी गयी अवधि में तैयार कर अनुमोदन हेतु निदेशालय लेखा परीक्षा को ऑनलाइन माध्यम से प्रस्तुत किया जायेगा।

XXX. वार्षिक कार्ययोजना, 2020-21 हेतु लेखा परीक्षा कार्य दिनांक: 01 जून 2020 से प्रारम्भ किया जायेगा। उक्त तिथि से पूर्व समस्त लेखा परीक्षा दल अपने पूर्व कार्ययोजना से सम्बन्धित समस्त कार्य पूर्ण करना सुनिश्चित करें। इसके उपरांत समस्त लेखा परीक्षा के कार्य एवं लेखा परीक्षा चरण ऑनलाइन माध्यम से सम्पादित किये जायेंगे।

XXXI. समस्त टीम लीडरों एवं सदस्यों द्वारा हाफ मेमो मार्जिन(रफ नोट) ड्राफ्ट लेखा परीक्षा प्रतिवेदन, अंतिम लेखा परीक्षा प्रतिवेदन ऑनलाइन मैनेजमेंट सिस्टम में मंगल / ऐरल यूनिकोड के (font size 12) में टंकित किये जायेंगे।

XXXII. लेखा परीक्षा हेतु समय 02 सदस्यीय आडिट टीम हेतु अवधारित है। तीन सदस्यों की टीमों को समय अनुपातिक रूप से समाविष्ट किया जायेगा। टीम चर्में सदस्यों की संख्या में अवकाश की दशा में उपरोक्त निर्धारित समय में अनुपातिक रूप से वृद्धि अनुमन्य होगी, किन्तु अनुपस्थिति यथासम्भव न हो यह भी सुनिश्चित किया जाय।

XXXIII. COVID-19 के कारण लेखापरीक्षा दल प्रथम त्रैमास के लेखे का चयन स्वयं अपने स्तर से कर सकते हैं, जिससे लेखापरीक्षा दल द्वारा बिना यात्रा या नियमानुसार न्यूनतम यात्रा द्वारा लेखापरीक्षा संपादित की जा सके, लेखापरीक्षा दल ऑनलाइन ऑडिट सिस्टम लेखों में प्रविष्टि हेतु लेखापरीक्षा दल द्वारा 26 मई 2020 तक अपना स्वः निर्धारित प्रथम त्रैमास लेखापरीक्षा कार्यक्रम

ई-मेल माध्यम से निदेशालय लेखापरीक्षा एवं वित्त ऑडिट प्रकोष्ठ को अवगत कराएंगे I द्वितीय त्रैमास का कार्यक्रम निर्धारण हेतु आदेश पृथक से निर्गत किए जायेंगे I

XXXIV. लेखापरीक्षा दल द्वारा लेखापरीक्षा कार्यक्रम में लेखों का चयन बिन्दु संख्या XXIII के अनुसार किए जाने का अधिकतम प्रयास किया जाएगा, किन्तु यदि लेखे श्रेणी ए के चयनित किसी भी स्थिति में संभव न होने पर लेखापरीक्षा दल द्वारा श्रेणी बी एवं श्रेणी सी में से लेखे भी चयनित किए जा सकते हैं I

XXXV. लेखापरीक्षा के समय लेखापरीक्षा दल द्वारा COVID-19 के अंतर्गत समस्त Advisory का अनुपालन अनिवार्य रूप से सुनिश्चित किया जाएगा I

संलग्नक उपरोक्तानुसार।

भवदीय,

(अमित सिंह नेगी)

सचिव, वित्त।

पत्र सं0- /xxvii(11c)/2020 तद्विनांकित

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं कार्यवाही हेतु प्रेषित :-

1. सम्बन्धित प्रमुख सचिव/सचिव, उत्तराखण्ड शासन।
2. महालेखाकार, लेखापरीक्षा, महालेखाकार भवन, कौलागढ़, देहरादून।
3. सम्बन्धित विभागाध्यक्ष।
4. सम्बन्धित वित्त नियन्त्रक/वित्त अधिकारी।

(अमित सिंह नेगी)

सचिव, वित्त।

Annexure No.1

Steps And Sampling For General Internal Audit

Audit Execution

This is the stage where internal audit plans are executed, and observations are noted through application of internal audit procedures. The purpose of audit execution is to ensure completion of the internal audit and gather sufficient, appropriate internal audit evidence to reach a conclusion on each of the objectives identified in the Internal Auditing Planning Memorandum. The Internal Auditor should execute all the tasks on the basis of Internal Auditing Planning Memorandum prepared

As per the **International Standards for the Professional Practice of Internal Auditing (Standards) issued by IIA:**

1200 – Proficiency and Due Professional Care

Engagements must be performed with proficiency and due professional care.

1210 – Proficiency

Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.

1220 – Due Professional Care

Internal auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor. Due professional care does not imply infallibility.

2050 – Coordination and Reliance

The chief audit executive should share information, coordinate activities, and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimize duplication of efforts.

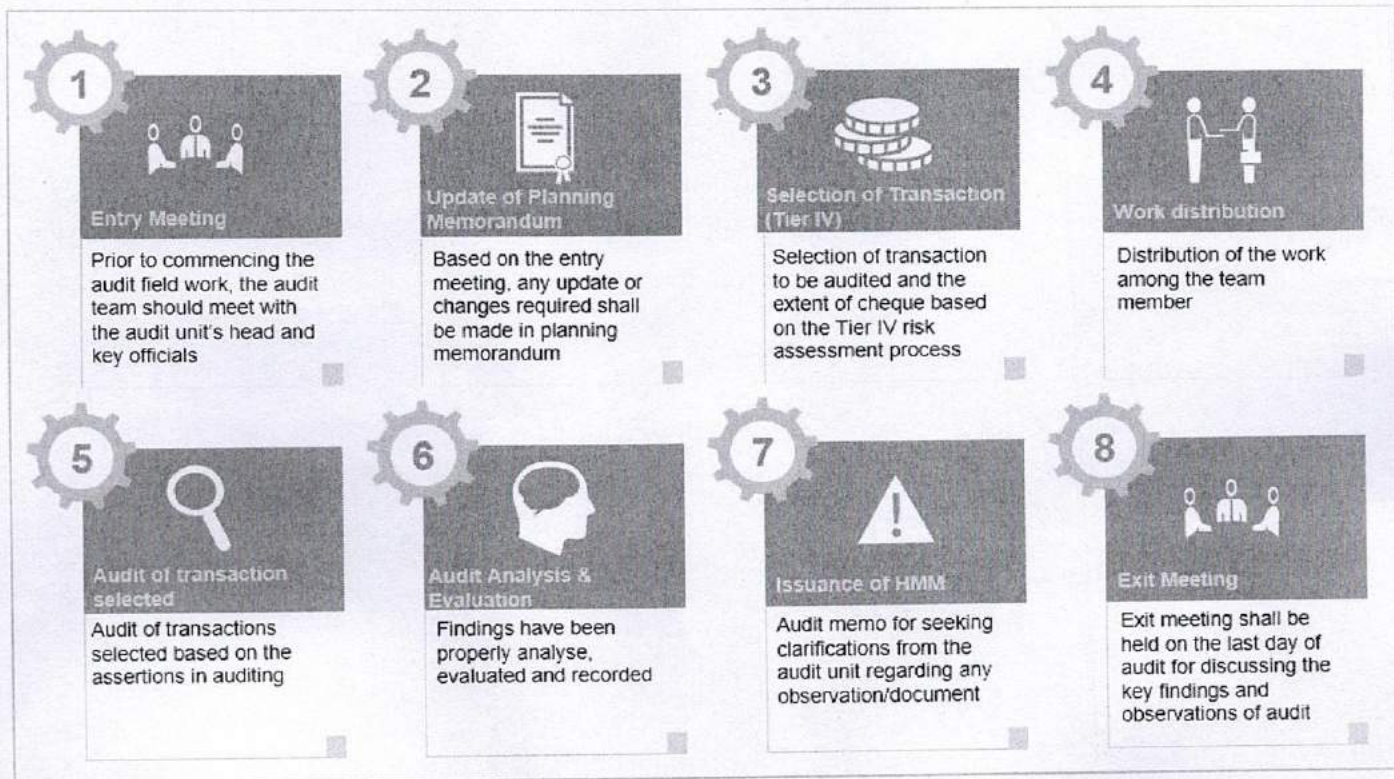
Interpretation:

In coordinating activities, the chief audit executive may rely on the work of other assurance and consulting service providers. A consistent process for the basis of reliance should be established, and the chief audit executive should consider the competency, objectivity, and due professional care of the assurance and consulting service providers. The chief audit executive should also have a clear understanding of the scope, objectives, and results of the work performed by other providers of assurance and consulting services. Where reliance is placed on the work of others, the chief audit executive is still accountable and responsible for ensuring adequate support for conclusions and opinions reached by the internal audit activity.

Following are the steps to be followed in audit execution stage:

1. Entry Meeting
2. Update/Revision of Audit Planning Memorandum
3. Select of Transaction to be Audited (Risk Assessment Process)
4. Work Distribution among the team members

5. Audit of Transaction Selected
6. Audit Analysis and Evaluation
7. Issuance of Half Margin Memo
8. Exit meeting



The figure below shows the flow chart of steps under the Audit Execution

1.Entry Meeting – Audit Entity Level

The purpose of the entry meeting is to establish effective communications between the audit team and the audit unit at the beginning itself. The entry conference meeting will be held after completion of individual audit unit planning and before commencement of actual audit work at the field. The entry conference meeting will be held among the audit team members, audit unit's head and key officials of the audit unit being audited. During the entry conference meeting the audit coordinator from audit unit shall be identified. The entry conference meeting will facilitate to build a good relationship between the audit team and official of the audit unit. Following are the main points which shall be discussed in the entry conference meeting.

1.1 Objectives and Scope of Work

There should be clear communication about the objective and scope of the audit with emphasize on the fact that the purpose of the audit is to assist management by providing analysis, appraisals, recommendations and information in respect of their activities.

1.2 Seeking Inputs and Co-operation from Audit Unit

Discuss and seek inputs on problem areas where the auditors can be of assistance to audit unit. Careful consideration must be given to any suggestions and requests to ensure that there is need of audit attention. Inquire about working hours, access to records, available work area for participating auditors,

the audit unit's work deadline and any other information which would help schedule the audit activities to fit into the office routine with minimal interruption to the audit unit's routine activities.

1.3 Audit progress

Establish a clear understanding with the audit unit and regularly update them regarding audit progress and findings.

1.4 Audit Findings

Discuss how the audit findings will be handled, e.g. resolution of minor findings, the discussion of all findings on a con-current basis to enable audit unit to take timely and corrective action and other actions relating to closing meeting etc. and also discuss the status of prior audit findings.

1.5 Debriefing and reporting

The audit team shall discuss the procedures for verifying and reporting the audit findings with the audit unit. Immediately after the entry meeting the audit team shall submit a preliminary list of records required for execution of internal audit.

One team member of audit team shall be assigned to fill up all the details of the entry meeting into OAMS under entry conference tab which shall be duly approved by both the parties.

OAMS Functionality: In OAMS, under entry conference tab, the audit team fills all necessary details relating to audit units like head's name of department, period of audit, last audit time and period, audit start date, audit end date, audit month, auditee name, mobile number of concerned officials etc.

2. Update of Planning Memorandum

In case any new/revised information comes out during the entry meeting, the audit planning memorandum prepared by in the audit planning stage shall be reviewed and updated for effective conducting of internal audit.

OAMS Functionality: After the entry conference meeting, the audit team need to revise the audit planning memorandum to include any further relevant information which may affect the execution strategy.

3. Selection of Transactions to be Audited

The risk assessment process shall be carried out by the audit team for identifying the transaction and finalizing the extent of checking to be carried out

If all the information is available, respective audit team shall conduct the risk assessment process at audit planning and preparation stage. However, in case of non-availability of information, the risk assessment process shall be done after entry meeting. The process of risk assessment shall be different in following two scenarios:

4. Scenario 1: Tier IV risk assessment process for units under Category A

4.1 Step 1: Extraction of Transactions Report

The audit team shall first extract the total expenditures report of the audit unit to be audited

Step 2: Percentage of Transaction to be selected for Audit

The approach to be followed for extent of check of transactions to be audited by the audit team is as under:

1. **Key Auditable Areas Selected for Audit as per Tier -II:** At least 60% of transactions to be verified from the total population of the selected areas. The above extent of check is indicative and an auditor may increase the same based on their professional judgment and findings during the audit.
2. **For Remaining Key Auditable Areas:** The decision regarding the audit of the other remaining key auditable areas and the extent of check shall be decided by the auditor based on their professional judgment and findings during the audit. The auditor may take guidance from **Annexure** for the transaction's selection and extent of checking for this year .

4.2 Scenario 2: risk assessment process for units under Category B and C

Step1: Extraction of Transactions Report

The audit team shall first extract the total expenditures report of the audit unit to be audited

Step 2: Percentage of Transaction to be selected for Audit

The process for selection of transactions and the extent of checking for the key auditable area of units under such departments. The extent of check mentioned in **Annexure** is indicative and an auditor may increase the same based on their professional judgment and findings during the audit..

Note:

The above process is suggestive, and extent of check shall be kept dynamic wherein auditor shall apply their professional judgment while selecting a transaction for audit.

For Works and Revenue Departments, the selection of Transactions/Contracts will be done in accordance to Methodology suggested in their Respective Works and Revenue Internal Audit Manual.

5. Work Distribution among the Audit Team Members

As per the **International Standards for the Professional Practice of Internal Auditing (Standards)** issued by IIA

IIA Standard 2030 Resource Management

The Chief Audit Executive must ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan

Interpretation

Appropriate refers to the mix of knowledge, skills and other competencies needed to perform the engagement. Sufficient refers to the quantity of resources needed to accomplish the plan. Resources are effectively deployed when they are used in a way that optimizes the achievement of the approved plan

Based on the understanding about the department, the audit team leader shall divide the audit work among the team members and according to the work distribution they should proceed with the internal audit. For example, one team member may take up verifying cash book, Treasury bill register and reconciliation with treasury and the bank; another might start checking the establishment expenditure. The audit team leader should take up more significant items along with supervision of other team members. The work distribution should be recorded and kept with the working papers.

OAMS Functionality: The work distribution shall be done by the team leader through OAMS under the work distribution tab. The audit team members can view the works assigned to them through OAMS only.

a. Audit of the Transaction selected

As per the International Standards for the Professional Practice of Internal Auditing (Standards) issued by IIA.

2300 Performing the Engagement

Internal auditors must identify, analyses, evaluate and document sufficient information to achieve the engagement's objectives.

The audit team shall carry out the internal audit of transactions selected in step 3 (8.3 above) which involves examination of supporting documents and occurrence of transactions. Audit Team has to ensure that transactions are recorded in timely manner after proper verification and under the appropriate Head of Account. All the transactions should be approved by the competent authority.

The transactions shall be audited based on the assertions in auditing. Assertions are used by the internal auditor to form basis for:

- ▶ Considering the different types of potential misstatements that may occur;
- ▶ Assessing the risk of material misstatement;
- ▶ Designing further audit procedures that are responsive to the assessed risks.

The following five items are classified as assertions related to transactions:

- ▶ Existence/Occurrence
- ▶ Completeness
- ▶ Accuracy
- ▶ Cut-off
- ▶ Classification

These audit assertions are explained below with suitable examples for better understanding of the concept.

Assertions	Explanation	Example: Procurement
Existence/ Occurrence	This assertions states that the transactions recognized or recorded have occurred and relate to the specific audit unit or department	Whether Notice Inviting Bid was published in the procurement portal with all the information as per Uttarakhand Procurement Rules, 2017.
Completeness	This assertions states that all transactions that were supposed to be recorded have been recognized in the books, registers or documents.	Check whether any documentation is maintained for evaluation of financial bids (scoring sheet).
Accuracy	This assertions states that all transactions have been recorded accurately at their appropriate amounts.	Check whether bid security or performance security are collected and recorded correctly in the books of accounts at their appropriate amount.

Assertions	Explanation	Example: Procurement
Cut-off	This assertions states that transactions have been recognized in the correct accounting period.	Check whether the entire procurement procedure was recorded appropriately in the accounting period when it was occurred.
Classification	This assertions states that transactions have been classified and recorded within the correct heads i.e. major and minor head	Check whether the procurement that is made, is correctly accounted under the head, where budget for the same was allocated for that purpose.

Daily Diary

The audit team members shall maintain the record of their daily working in the daily diary. During internal audit, each audit team member is required to keep an account of work done by them. Such a diary shall be kept date wise and should include the following:

- Name of auditor
- Name of audit unit
- Audit Team number
- Number of working days allotted
- Date of commencement of audit
- Period of audit
- Date of allocation of work
- Number of hours worked on audit (work allocation wise)
- Area of work allocated by audit team leader
- Progress made during the day.

The audit team leader shall review the daily dairy of team members and provide appropriate comments.

OAMS Functionality: The template/ format for daily diary have been provided on OAMS and the audit team members shall fill the same on daily basis through OAMS only

6. Audit Analysis and Evaluation

As per the International Standards for the Professional Practice of Internal Auditing (Standards) issued by IIA's

2310 Identifying Information

Internal auditors must identify sufficient, reliable, relevant and useful information to achieve the engagement's objectives

2320 – Analysis and Evaluation:

Internal auditors must base conclusions and engagement results on appropriate analyses and evaluations

Upon completion of the fieldwork, auditors shall ensure that all the necessary evidence to support findings have been properly analysed and evaluated. Audit observation shall be clear, providing sufficient

information and clearly addressing the criteria of the internal audit engagement. Audit evidence should be supportive to the audit observation and should have been cross-referenced in Half margin Memo to demonstrate that the internal auditor has identified, analysed and evaluated sufficient information to achieve the audit engagement objectives before issuing any audit observation.

Throughout the Internal Audit, the auditor shall have discussions with the staff of audit unit to review observations findings and potential recommendations. This would help in ensuring that all pertinent information has been considered in developing conclusions and also provides an opportunity to the Audit Team and the Audit Unit to work together in developing potential solutions for the identified deficiencies.

7. Issuance of Half Margin Memo

During the audit analysis and evaluation, audit team might come across various issues/findings for which a clarification is required from the audit unit. Such information is asked by issuing Half Margin Memo to be created through OAMS and send to the audit unit for reply.

Half margin memo is prepared by the audit team member during the audit for (i) seeking clarification from the audit unit regarding any observation or (ii) requirement of any information or document.

Therefore, the Half Margin memo is classified as follows:

- **Information memo:** is used to obtain additional information or documents from the audit unit
- **Observation memo:** is used where preliminary audit indicates that a draft para can be made
- **Information Cum Observation Memo:**

HMM created by team member shall be reviewed and approved by team leader before sharing it to the audit unit. HMM shall be approved or rejected by the team leader only once and the HMM created by team leader shall be sent directly to audit unit. There could be following scenarios:

- **If HMM is approved by the Audit Team Leader:** The Half Margin Memo shall be sent to the audit unit for seeking response. The timeline for providing response against Half Margin Memo is three working days starting from the date of issuance of such Half Margin Memo.
The auditor is required to evaluate the response provided by the audit unit on each Half Margin Memo and accordingly take necessary actions. Following are the two outcomes of a Half Margin Memo:
 - **Resolved Half Margin Memos-** In case audit unit provides a response, which is satisfactory as per the auditor, then Half Margin Memo shall be resolved.
 - **Un-resolved Half Margin Memos-**
 - In case audit unit fails to provide response within stipulated time, then Half Margin Memo shall be treated as un-resolved and shall be converted into para.
 - In case audit unit provides a response, which is not satisfactory as per the auditor, then HMM shall be treated as un-resolved and shall be converted into audit para.
- **If HMM is not approved by the audit team leader:** It shall be sent to the audit team member again along with the comments (reason for rejection) for necessary corrections, and the same will be rectified by the audit team member accordingly

OAMS Functionality: Half Margin Memo (HMM) are created on OAMS by team member and approved by the team leader and on submission an automatic intimation is sent to the identified auditor and coordinator of audit unit through SMS and email for reply.

HMM once created and submitted to audit unit, cannot be edited. The audit team can add sub HMM for any additional point or for addressing the reply received from audit unit. However, all the HMM must be either closed as resolved or

converted into draft paras in OAMS. Information HMM has to be closed and any discrepancy or limitation faced shall be mentioned in the audit report.

- ▶ Audit unit has to respond to the HMM within 3 working days. Along with the reply, the audit unit has also to upload all the documents on OAMS which supports the resolving of audit HMM.
- ▶ In case of non-reply or unsatisfactory reply, the HMM would be converted into draft para by audit team. Based on the response of the audit unit, the audit team either drops the HMM or convert the same into draft para.

8. Exit Meeting

Once the audit team complete the audit execution, it would interact with audit unit for discussion on the conclusion drawn on the audit findings. The audit team leader together with other team member is responsible for scheduling the exit conference meeting with the audit unit's head or his/her authorised representative prior to last date of fieldwork to provide an opportunity to them for any providing clarification on audit findings. The purpose of the exit conference meeting is:

- ▶ To Inform the head of the audit unit about the audit findings (discuss the unresolved half margin memo issued during the audit period / uncorrected misstatement, which have been included in the half margin memo) and reporting process,
- ▶ To obtain management response on the half margin memo and recommendation made along with the reason thereof,
- ▶ To provide reasons for acceptance or rejection of responses received on the half margin memo,
- ▶ To provide adequate guidance about corrective actions to be taken against each half margin memo and also provide guidance about their rights and available remedies,
- ▶ To apprise audit unit that in case of non-submission or reply to the HMM, the same shall be converted into draft para and included in the internal audit report

Points to be discussed in exit meeting:

- ▶ Observations and findings of internal audit on each issue, matter, segment and comments of the audit unit thereon.
- ▶ Reasons for acceptance or rejection of those comments.
- ▶ Shortcomings/lapses in accounts and suggestion of internal audit thereon.
- ▶ Remedial action/follow-up action to be taken by the audit unit.
- ▶ Suggestion for improvement in the accounting, financial management and general performance of the audit unit.

One audit team member should be assigned to document all discussion during the meeting on OAMS. The audit team should prepare and circulate minutes of the meeting through OAMS to the audit unit personnel who were present during the meeting. The minutes of exit conference meeting which shall be duly approved by both the parties..

OMAS Functionality: Under the exit conference meeting tab on OAMS, audit team leader has to enter all the details of exit meeting such as meeting starts and end date, name and designation of participants etc. The exit conference meeting template also includes major queries raised and discussed held during the exit conference meeting.

2. Audit Reporting

The steps that are to be followed for reporting the findings under an internal audit engagement. The chapter has been divided into the following sections:

- Conversion of HMM into draft audit para
- Preparation of Draft Internal Audit Report
- Review, approval and issuance of Draft Internal Audit Report

As per the **International Standards for the Professional Practice of Internal Auditing (Standards)** issued by IIA:

2400 – Communicating Results

Internal auditors must communicate the engagement results.

2410 – Criteria for Communicating

Communications must include the engagement's objectives and scope and results

2410. A1 – Final communication of engagement results must, where appropriate, contain internal auditors' overall opinion and/or conclusions as well as applicable recommendations and/or action plans. Where appropriate the internal auditor's opinion should be provided. An opinion must take into account the expectations of senior management, the board and other stakeholders and must be supported by sufficient, reliable, relevant and useful information

Interpretation:

Opinions at the engagement level may be ratings, conclusions or other descriptions of the results. Such an engagement may be in relation to controls around a specific process, risk or business unit. The formulation of such opinions requires consideration of the engagement results and their significance

2410. A2 – Internal auditors are encouraged to acknowledge satisfactory performance in engagement communications.

2410. A3 – When releasing engagement results to parties outside the organization, the communication must include limitations on distribution and use of the results.

2420 – Quality of Communications

Communications must be accurate, objective, clear, concise, constructive, complete, and timely.

Interpretation:

Accurate communications are free from errors and distortions and are based on underlying facts.

Objective communications are fair, impartial, unbiased and are result of a fair-minded and balanced assessment of all relevant facts.

Clear communications are easily understood, logical, avoids unnecessary technical language and provides all significant and relevant information.

Concise communications are to the point and avoid unnecessary elaboration, superfluous detail, redundancy and wordiness.

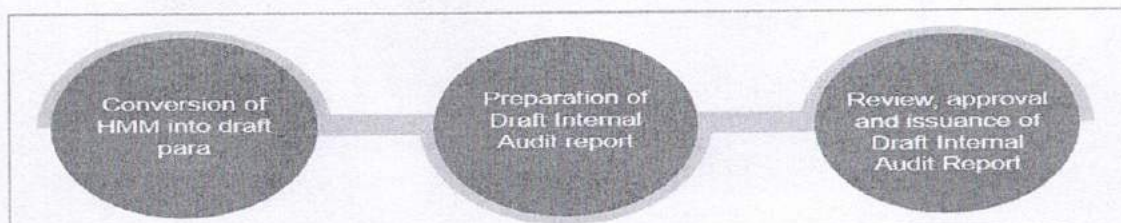
Constructive communications are helpful to the client and the organization and lead to improvements where

needed. **Complete** communications lack nothing that is essential to the target audience and include all significant and relevant information to support recommendations and conclusions.

Timely communications are opportune and expedient, depending on the significance of the issue, allowing management to take appropriate corrective action.

Audit reporting is the phase where the auditors prepare the audit report based on the findings noted during the audit and interaction carried out with the officials of the audit unit. Audit reporting starts with the conversion of unresolved Memo into draft para and preparation of a draft Internal Audit Report. The steps

to be followed in the audit reporting stage is provided in the figure below:



1 Conversion of Half Margin Memo into Draft Audit Para

2.1 Conversion or Dropping of HMM

Based on the response submitted by the audit unit, the audit team either drops the HMM or convert the same into draft audit para. In case of non-reply or unsatisfactory reply, the HMM shall be converted into draft para by the audit team.

The HMM converted to draft para by audit team member shall be sent to the audit team leader for approval. The audit team leader shall either approve, reject or return the draft para to team member for making necessary changes. The rejection or return of the HMM by team leader shall be done only once.

OMAS Functionality: Creation of Draft Audit Para from Half Margin shall be done through the functionality provided on OAMS. All the half margin memo (HMM) must be either closed as resolved or converted into draft audit paras in OAMS. There can be following two types of situation:

If Audit Unit answer is satisfied, then half margin memo (HMM) is drop or closed as resolved. *OAMS functionality Half Margin - Drop/ Not Converted into Draft audit para*

If Audit Unit do not reply or answer is not-satisfactory, then half margin memo (HMM) is converted into Draft Audit Para.

2.2 Categorization of Para

The audit team need to classify the audit paras/observations into Serious or Non-serious irregularities. The observation shall also be categorized based on the Key auditable Area to which it pertains. The categorisation of paras shall be based on the following:

2.2.1 Serious and Non Serious Para

Serious Para: All major observations involving major lapses or loss to government department shall be categorized as serious para. Some examples of serious para are mentioned below:

- Fraudulent withdrawal from treasury/ government bank accounts
- Bogus payment and non-payment to beneficiaries
- Misappropriation of cash and stocks
- Any excess payments
- Irregularities in procurement involving excess or illegal payments
- Loss in revenue and fee realization
- Embezzlement of funds
- Irregularities in revenue and fee collections and utilizations
- Any un-authorized expenditure.

Non-Serious Para: All other observations other than the serious observation shall be categorized as non-serious para.

2.2.2 Categorization of observation based on Key Auditable Area audited

The categorization of the para shall also be done based on the key auditable area related to which such observation is made. Further, if required, a sub-categorization to each observation shall be added based on the sub-area of the Key auditable area to which such observation pertains to.

OMAS Functionality: The categorization or sub categorization of the para shall be done through OAMS. All the type of categorization shall be pre-fed in the OAMS and auditor shall select the relevant category while converting the HMM into draft para or creating a new draft para

2.3 Preparation of Draft Internal Audit Report

An internal audit report is a written document, which formally communicates the results of the internal audit to the audit unit. Internal Audit report is the final deliverable of audit process which reflects the quality of audit. Hence, auditor should take utmost care in drafting their report. The draft internal audit report prepared shall include the response received from audit unit during the audit execution phase. There shall be two levels of audit reports to be submitted:

2.3.1 Internal Audit Report issued to Individual Audit Unit

The audit team leader shall consolidate all the para converted or created post completion of the internal audit and prepare the draft internal audit report which shall be issued to the audit unit post necessary review and approval. The Internal Audit report for individual unit consists of six sections. Refer **Annexure "20"** for format of Internal Audit report – Individual Unit. The key elements of the audit report for the individual unit is provided below:

Elements in the Internal Audit Report

Report Section	Contents
Part I: General Information	

Profile	<p>This section will provide a brief description about the following to provide a background and serve as an introduction:</p> <ul style="list-style-type: none"> • Audit Unit's Profile: It shall include name of the department, address, contact no, email-id, name of head of the department, period of audit conducted, name and designation of-HoD senior accounts person, DDO (Gazette and non-gazette), name of accountant, cashier, store-keeper for fixed asset and consumables etc. • Auditors Profile: It will include name and contact details (email and phone no.) of the internal audit team who conducted the audit • Audit Profile: It will the state audit period or cycle and duration of audit.
Part II: Scope of Audit	
Scope of Audit	<p>In this section, auditors shall detail out the scope of internal audit to be conducted. The Internal Auditor's shall mention the scope of internal audit, coverage of internal audit and risk assessment process adopted. This section specifies the internal audit plan or methodology adopted by the auditors depending on the risk involved, details of the process followed, and parameters used for risk assessment.</p>
Part III: Observations and Conclusions	
Transaction Review, Serious Observation and Non Serious Observation	<p>In this section, observations of Internal Auditors shall be detailed out categorizing observations into Serious and Non Serious.</p> <p>This section shall cover all major irregularities noticed during the course of internal audit and consequences for non-compliance of the same viz. Fraudulent withdrawal from treasury/ bank accounts, misappropriation of cash and stocks, any excess payments, irregularities in procurement involving excess or illegal payments, cases of loss in revenue and fee realization, fee collections and utilizations or any un-authorized expenditure.</p> <p>The Internal Auditors shall report the observations on any other irregularities noticed while conducting internal audit on each item of verification like: physical verification of cash, stock, receipts, payments, contracts, stores, procurement, budget and actual review, or any other irregularities that comes across during audit, etc.</p> <p>The Internal Auditor shall also provide the necessary recommendations, if any, with respect to each para.</p>
Part IV: Recommendations	
Recommendations	<p>This section includes key analysis and recommendations that an Internal Auditor may include on the overall performance of the audit unit.</p> <p>The Internal Auditor shall also provide the necessary recommendations for the lapses noticed during the internal audit and list of the areas needing improvement.</p>
Part V : Previous audit compliance	
Pending paras of AG and DoA	<p>In this section, the Internal Auditors shall provide the status of previous Audit Observations, Audit Objections and Compliances. (DOA and AG Internal audits).</p>
Part VI: Follow-up	
Audit follow-up	<p>This section shall include Status Report of the follow up actions taken by the department to the Previous Internal Audit Report/AG Report. Generally, only pending paras is to be highlighted in this section along with the revised action plan and due date, so as to enhance</p>

	the follow-up mechanism.
Part VII: Limitation	
Limitation	The auditor shall provide the limitation faced by them during carrying out the internal audit.

2.3..2 Integrated Internal Audit Report issued to Department

The main objective of the annual consolidated internal audit report is to highlight the key and common issues faced by various units of the same department to the senior management. The consolidated report shall provide an executive summary which provides an overview of the key findings and observations during the audit of selected high risk key auditable areas. The annual consolidated internal audit report shall aim to highlight issues and challenges which might not be resolved at the unit level and may need intervention from the top management of department (Concerned Secretary or Head of the department) such as contradiction in the provisions of various applicable rules, weak internal controls, ambiguity in the application & implementation of rules, outdated process, delays in approvals etc. This report shall provide a consolidated and macro level view to the top management of the department about the various activities being conducted and key challenges being faced by various units, which in turn would support them in decision making process such as changes in policy, strategic long term planning etc.

The annual consolidated internal audit report shall be presented to the Secretary of the respective department.

Qualities of Good Audit Report: this will be for both reports

The qualities of a good audit report are:

- Complete
- Accurate
- Objective
- Convincing
- Clear
- Concise
- Constructive and
- Timely

Further to the above, auditor shall perform the following checks:

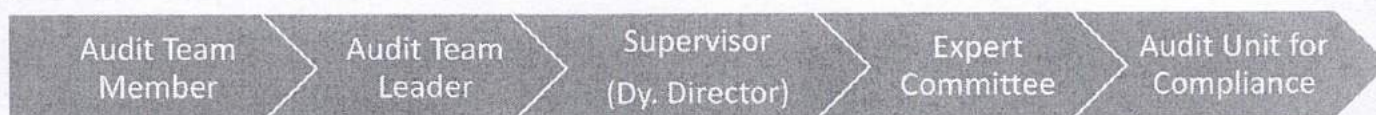
- Report should be concise, free of unnecessary detail
- Contents in various sections i.e., executive summary, scope and audit observations are consistent
- Report is logically presented and easily understood
- Report is based on facts and is free from personal criticism
- Acronyms are defined
- Findings are worded constructively
- Recommendations are directed toward achieving objectives and not step by step actions.
- Report has proper spelling, grammar, and punctuation and is free of other surface errors.
- Spacing is proper and consistent
- Fonts and formatting are proper and consistent
- Report addressee name and title are proper and correctly spelled
- Names mentioned in 'copy to' columns are correct
- Audit Report number and subject title are included on the report and are correct.

OMAS Functionality: The audit report either for department or for individual unit shall be prepared through OAMS. The template/format of the audit report is pre-fed on the OAMS and audit team shall prepare the report online through OAMS only. Under OAMS, there is functionality under the which HMM can be converted directly to draft para and also allows automatic populating of data including response from the audit unit. Further, with the help of OAMS various data related to general information section such as name of audit unit, details of audit team, period of audit etc. are also pre-populated in the report.

2.4 Review, Approval and Issuance of Draft Internal Audit Report

2.4.1 Internal Audit Report to Audit Units

The process flow for the submission, review, approval and issuance of an internal audit report for individual audit is explained below can you please add their actions in the flow chart itself it will be very good to read



2.4.1.1 Audit Team Member: Audit team members shall submit the draft para created for the audit work allocated to them to team leader for review

2.4.1.2 Audit Team Leader: Along with the review of draft para submitted by team member, team leader shall consolidate all the draft para created for the audit unit. Team leader shall either drop, edit or delete draft para submitted by the team member on merit or advise them for making necessary changes. The rejection or approval of the para submitted by team member shall be done only once. Post consolidation of all draft paras, the team leader shall prepare the internal audit report in the pre-described format. The draft internal audit report shall be submitted by team leader to their supervisor for review.

2.4.1.3 Supervisor: The respective supervisor (Deputy director) shall review the draft internal report submitted by the audit team leader. The supervisor shall either approve the report or return it to the team leader for incorporating any changes, if required. Rejection or Approval of the draft internal audit submitted by team leader shall be done only once by the supervisor. After approval of the draft internal audit report, supervisor shall submit the same to expert committee for review and approval

2.4.1.4 Expert Committee: There shall be two expert committees namely

- (i) Expert Committee for internal audit reports of audit units under High Risk Department and reports submitted by external agencies
- (ii) Expert Committee for internal audit reports under Medium and Low risk Departments

The above expert committee shall review the draft internal audit report submitted by the supervisors. Meeting of expert committee shall be scheduled regularly based on the number of draft internal audit reports submitted by the supervisors. If the expert committee finds any mistake/deficiency in the draft internal audit report than the same would be returned to the concerned audit team for correction and resubmission. Post the assessment and review of the draft internal audit report, the committee shall approve the same and recommend for the issuance of the final internal audit report. Thereafter, with the approval of the authorized officer in Finance Department and DoA (As applicable), the final internal audit report shall be issued to the audit unit along with a copy to its head of department for compliance and necessary action at their end. The composition of the expert committees is provided below:

Expert Committee for review of internal audit reports of audit units under High Risk Department and reports submitted by external agencies

- 1 Joint Secretary, Audit Cell, GoUK
- 2 Supervising Officer, Directorate of Audit, Dehradun, Uttarakhand
- 3 Audit Officer, Audit Cell, GoUK

The internal audit reports reviewed and approved by the above committee shall be issued to the audit units with the approval from Secretary, Finance, Uttarakhand

Expert Committee for review internal audit reports under Medium and Low risk Departments

- 1 Additional Director/Joint Director, Directorate of Audit, Dehradun, Uttarakhand
- 2 Dy Director, Directorate of Audit, Dehradun Uttarakhand
- 3 Concerned Audit Team Leader

The internal audit reports reviewed and approved by the above committee shall be issued to the audit units with the approval from Director, Directorate of Audit, Uttarakhand

OAMS Functionality: All reviews, rejection, return or approval of report shall be done through OAMS. Separate log-in credential is to be provided to all the stakeholders for review and issue of the reports. The draft audit report has to be prepared in OAMS within 14 days from date of the exit meeting. The final internal audit report shall be shared with the audit units and their HOD through OAMS.

2.4.1.5 The following are the indicative timelines for effective monitoring:

Action	Time-frame
Submission of information sheet by audit unit	At least 15 working days prior to date of audit
Response to the Half Margin memo by audit unit	3 working days from the date of issue of HMM
Exit meeting	Immediately on completion of internal audit
Conversion of Half Margin Memo into Audit Para	Within 3 working days from the date of exit meeting or in case the working days are less then till exit meeting period
Review and Issue of Internal audit report by team leader to supervisor	Within 14 working days from the date of exit meeting
Review, approve or reject the internal audit report by supervisor	Within 5 working days from the date of receipt of report from team leader
Re-submission of internal audit report by team leader in case returned by supervisor	Within 3 working days from the date of return from the supervisor
Meeting of Expert committee	Bimonthly
Re-submission of internal audit report in case returned by expert committee	14 days from the return of the report by the expert committee
Issuance of the final internal audit report to the audit unit	Within 2 working days from the date of approval by expert committee

2.5 Internal Audit Report to Departments

Post completion of audit reporting to all the planned individual audit units of a department, the DoA shall appoint/select a team of auditors to prepare a consolidated annual internal audit report for such department. The selection of the members in such team shall be based on the types of units audited by

them in that financial year. Along with the team, DoA shall also appoint a supervisor for each team for review of the quality and content of the report.

The selected team shall prepare the consolidated annual internal audit report for the department assigned to them within 30 days from the finalization of internal audit reports of all the planned individual audit units of that department. Post preparation of the consolidated annual internal audit report, the team shall submit the same to the appointed supervisor for their review. The consolidated annual internal audit report for the department shall be issued to the concerned Secretary within 30 days from the submission of the draft report by the team to the supervisor.

3 : Audit Documentation

This Chapter describes about the methodology for documentation of the work done by the auditors. The chapter has been divided into the following sections:

1. Working Papers
2. Characteristics and qualities of good working papers
3. Review of working paper
4. Security and control of work papers
5. Audit Evidences and their collection

As per the International Standards for the Professional Practice of Internal Auditing (Standards) issued by IIA:

2330 – Documenting Information

Internal auditors must document relevant information to support the conclusions and engagement results.

Documentation of work done serves, both as a tool to aid the internal auditor in performing his/her work and also as a written evidence to support the conclusions/finding included in the internal audit report. Documentation of information shall be sufficient, competent, relevant and useful to provide a sound basis for audit findings and recommendations.

Adequate documentation is important for several reasons such as:

- ▶ Confirms and supports the internal auditors' report;
- ▶ Increase the efficiency and effectiveness of audit;
- ▶ Serve as a source of information for preparing reports or answering any enquiries from the audited entity or from any other party.
- ▶ Serve as evidence of the auditor's compliance with Auditing Standards.
- ▶ Facilitate planning and supervision;
- ▶ Provide evidence of work done for future reference;
- ▶ Assist in conducting of external inspections in accordance with applicable legal, regulatory or other requirements
- ▶ Assist in conducting of quality control reviews and inspections
- ▶ Retaining a record of matters of continuing significance to future audits

3.1 Working papers

Working papers are an important responsibility of the audit team. The working papers file should contain all tests conducted, samples drawn, documentary evidence supporting the audit findings and observations. These should be carefully numbered and cross referenced in the final report. Working papers shall be kept in audit file for future reference and verification. The audit staff should ensure to properly file all the working papers, number the pages, cross reference the papers where required, etc. The term "working paper" in this context applies to both hard copy audit work papers and to files stored in computer readable form.

The audit file should contain a list of working papers referred / prepared during the course of audit and generally consists of following:

- ▶ Audit programme
- ▶ Audit Schedule
- ▶ Planning memorandum
- ▶ Nature and purpose of the audit tests carried out and the results obtained.
- ▶ Work allocation sheet among the audit party members
- ▶ Previous Internal audit reports
- ▶ Outstanding AG audit paragraphs
- ▶ The financial information/statements of the audit unit
- ▶ Physical verification reports of cash/stock and store etc.
- ▶ Data relating to budget provision and actual expenditure for the period of audit
- ▶ Audit evidences relating to key audit findings
- ▶ Audit Memos issued and compliance received from the audit unit
- ▶ Minutes of opening and closing meeting conducted
- ▶ Draft Internal Audit Report
- ▶ Daily diary maintained by the audit team
- ▶ Names of audit personnel who carried out the audit work;
- ▶ Dates when the audit work was carried out by the respective audit personnel;
- ▶ Sources of the information / evidence obtained;

A standard method of filing working papers / documents is essential. The filing method should recognise that documents fall into two categories:

- those relevant to the audit of the entity generally;
- those relevant only to the audit of the entity for a particular year of account.

The documents to which the auditor needs to refer each year should be placed in a permanent file. This file should contain current information about the organisation itself, such as:

- the authority for the audit
- governing legislation and manuals
- organisation chart and key personnel
- descriptions of accounting systems, internal control environment
- any other documents

The documents relevant to the audit of a particular year of account should be filed in a manner which brings together related working papers in a series of folders (or in separate sections within folders).

OAMS Functionality: All the relevant working papers shall be uploaded in OAMS before finalization of the independent audit report.

3.1.1 Characteristics and qualities of good working papers

In order to standardize the internal audit working papers, the following information should be used for all working papers:

- ▶ **Description of location/ period audited:** Department/ Unit audited, and the audit period covered.
- ▶ **Tick marks:** The auditor makes frequent use of a variety of symbols to indicate work that has been done. These symbols are commonly referred to as tick-marks
- ▶ **Cross-referencing:** Cross-referencing within work papers should be complete and accurate. Work papers should be cross-referenced to the audit findings and audit programs
- ▶ **Indexing:** The system of indexing audit working papers should be simple. A capital letter (A-Z) should be used to identify each segment of the audit, and Arabic numerals (I, II, III etc.) should be used to identify schedules within the segments
- ▶ **Carry forward:** The internal auditor should make full use of the working papers developed in the previous audit. Those papers which remain useful should be made a part of the current working papers.

Qualities of a good working paper are:

- ▶ Completeness
- ▶ Conciseness
- ▶ Uniformity
- ▶ Neatness

3.1.2 Review of working paper

An important part of the DOA's quality control program is a timely and thorough review of audit working papers by the concerned officer at DOA or the team leader of the audit team. The purpose/objective of working paper's review is to evaluate the adequacy of internal audit work performed and to determine if the predetermined audit objectives have been met.

3.1.3 Security and control of Audit Working papers

- ▶ **Physical control:** During the audit execution, audit working papers are the internal auditors' property and should be kept under their control. The internal auditors should know exactly where the work papers are kept during the conduct of the audit. All the working papers shall also be uploaded on OAMS before the finalization of the report.
- ▶ **Storage procedures:** The most recent set of audit working papers for each internal audit should be kept in the DOA's files area. Audit Working papers should be filed based on sequence of Internal Audit Period and Internal Audit Number. Files removed or borrowed shall be recorded in the appropriate column of the prescribed register maintained at the DOA's files area. All audit working papers prior to recent one shall be shifted to the record room. This shall be the responsibility of Establishment & Records section under the DOA.
- ▶ **Retention:** Audit Working papers and reports shall be retained for at least 10 years from the date of closure of the report. Retention of work papers shall be the responsibility of Establishment and Records section under the DoA.

3.2 Audit Evidences and their collection

As per the **International Standards for the Professional Practice of Internal Auditing (Standards)** issued by IIA:

2310 – Identifying Information

Internal auditors must identify sufficient, reliable, relevant, and useful information to achieve the engagement's objectives.

Interpretation:

Sufficient information is factual, adequate, and convincing so that a prudent, informed person would reach the same conclusions as the auditor. Reliable information is the best attainable information through the use of appropriate engagement techniques. Relevant information supports engagement observations and recommendations and is consistent with the objectives for the engagement.

Audit evidence refers to information that an auditor collects for supporting his analysis, observation or recommendation. It is important for the auditors to properly cross-verify the authenticity and accuracy of the evidence.

3.2.1 Audit Evidence Characteristics

Audit evidence provides the foundation for any audit finding. It is therefore important that auditors understand the nature of evidence and its critical role in the entire internal audit process. The more important characteristics associated with good evidence are:

- (i) **Relevance** refers to the relationship of evidence to its use. Questions that test the relevancy of evidence include the following:
 - (a) Is the evidence related to such factors as background, condition, criteria, effect or cause?
 - (b) Does the evidence make an asserted finding, conclusion or recommendation more believable?
- (ii) **Reliability** refers to the appropriateness, soundness, trustworthiness or credibility of the sources of information and the techniques used to obtain the information. Generally, evidence is more reliable if it is obtained or developed from:
 - a) A credible independent source other than from the Audit Unit.
 - b) A good system of internal controls rather than that obtained from a source where such control is weak or unsatisfactory.
 - c) Direct physical examination, observation, computation and inspection rather than indirectly.
 - d) Documentary rather than oral representations
 - e) Original documents rather than copies.
 - f) Testimonial evidence obtained under conditions where persons may speak freely rather than testimonial evidence obtained under compromising conditions (e.g., where the persons may be intimidated).
- (iii) **Sufficiency** relates to quantity. There should be enough factual and convincing evidence so that a reasonably informed and unbiased person would agree with the auditor's findings and conclusions. When considering the adequacy of evidence, the auditor should keep in mind that:
 - a) The audit is seeking reasonable, but not absolute, conclusions.
 - b) Incomplete data may result in inability to reach reasonable conclusions.
 - c) Examination of extensive evidence may be uneconomical, inefficient and ineffective
 - d) Evidence should be reasonably representative of the population being reviewed or addressed

5.2 Techniques for Collection of audit evidence

One of the most critical factors of any audit is to collect audit evidence in respect of the transaction/areas that is being audited. Given below are some techniques to facilitate the collection of evidence during internal audit.

Interviewing

Interviewing is an effective way of collecting information in respect of important and weak control areas for the transaction/areas being audited. The following points need to be kept in mind in respect of interviewing:

- ▶ **Fix a prior appointment:** Considering that the auditor shall be meeting a senior officer of the department, he/she should fix up an appointment prior to the meeting date and ensure that the officer is able to spare the requisite time for the interview
- ▶ **Adopt a top down approach:** For the assessment of the control environment it is necessary that the auditors adopt a top down approach, meeting with the functional head and going down up to the officers engaged in the function under audit at the respective locations. This approach leads to better acceptability and wider coverage.
- ▶ **Keep the questions simple:** The auditors should ask general questions, which are open ended in nature like the following:
 - ✓ What are some of the key concerns you have in respect of your function?
Such questions encourage the audit unit to speak about his function and provide information to the internal auditor.

Comparative Analysis

This involves comparing data, sometimes from various sources, to identify unusual trends or deviations.

Analytical review

This involves comparing results such as income, expenses etc., of the same department/audit unit from period to period. It can also be used when evaluating changes in results that are dependent or affected by other factors. For example, if the number of employees has increased from the last period, the payroll costs should also go up in addition to the normal increase due to pay raise, inflation, etc.

Visual observations

A tour of the facilities of the department/audit unit to be audited may disclose material weaknesses in the operations. Visual observations also include scanning records and reports for unusual items.

Photographs

Photographs are taken to capture something which audit team have already observed. The photos should be conveying and clear. Before taking photographs, the auditor shall inform in writing to the audit unit, that audit team will be taking photos (need not specify time, date). Photos should be authenticated by the audit unit as far as possible to avoid dispute.

Physical verification

The internal audit team should carry out physical verification in presence of representatives of audit units and should document the findings on the same date.

Other types of evidence

- ▶ Copy of an external but authoritative record
- ▶ Print out of an electronic database / web page
- ▶ Extract from an authentic report/book
- ▶ Result of a survey conducted by audit/ another agency
- ▶ Analysis of data

OAMS Functionality: All the relevant evidence shall also be uploaded on the OAMS and shall be maintained in the repository

Steps And Sampling For Work Audit: Public Works Department , Irrigation Department , Minor Irrigation And Regional Engineering Service

Audit Execution

Audit Execution is the stage where audit plan which is prepared in the previous stage is executed through audit engagements and observations are noted through systematic application of audit procedures.

Following are the steps that should be followed to conduct a works audit

Sr No	Activity
1.	Entry Meeting
2.	Update/Revision of Audit Planning Memorandum
3.	Risk assessment
4.	Work Distribution among team member
5.	Audit of the contracts/works and stores, as applicable
6.	Audit Analysis and Evaluation
7.	Issuance of Audit Memo (Half Margin Memo)
8.	Exit Meeting

The section 6 of Uttarakhand Audit Act, 2012, provide the authority and power to the auditor to obtain all necessary information and records, as the auditors may think fit, required for the purpose completing audit engagement. Section 7 of the Uttarakhand Audit Act, 2012, provide the provision for imposing penalty on audit unit for disobeying or not meeting the requirement provided by auditors under section 6 of the Uttarakhand Audit Act, 2012.

The detailed steps to be undertaken in audit execution shall be referred from General Internal Audit Manual. In this section, the specific considerations related to audit execution for a works departments is elaborated:

1. Entry Meeting

2. Update/Revision of Audit Planning Memorandum

3. Risk assessment

The risk assessment process is carried out to identify the contracts/transactions for which the selected process/areas shall be audited at the audit unit level. The risk assessment process) shall be completed in the audit planning & preparation stage post receipt of all required information from audit unit. However, in case of non-receipt of the desired information, the Tier - IV risk assessment process shall be carried out after the entry meeting and obtaining of all the relevant data points.

The methodology for risk assessment to be conducted in this stage

Scenario									
Key Auditable Area	Extent of Check								
A) Procurement Management B) Contract Management	<p>For selected Auditable Sub Areas under Tier II risk assessment -To be checked for contracts as per following table:</p> <table> <tr> <th>Contract Category</th><th>% Contract to be checked/audited</th></tr> <tr> <td>A Category</td><td>100% of the Contract shall be audited</td></tr> <tr> <td>B Category</td><td>50% of the Contract shall be audited</td></tr> <tr> <td>C Category</td><td>20% of the Contract shall be audited</td></tr> </table> <p><i>The details about the procedure to be adopted for categorization & selection of contracts is mentioned in section 4.1</i></p> <p>Note: The above extent of check is indicative, and an auditor may modify the same based on their professional judgment and findings during the audit.</p> <p>For Remaining Key Auditable Area - The decision regarding the audit of the other remaining key auditable areas and the extent of check shall be decided by the auditor based on their professional judgment and findings during the audit.</p>	Contract Category	% Contract to be checked/audited	A Category	100% of the Contract shall be audited	B Category	50% of the Contract shall be audited	C Category	20% of the Contract shall be audited
Contract Category	% Contract to be checked/audited								
A Category	100% of the Contract shall be audited								
B Category	50% of the Contract shall be audited								
C Category	20% of the Contract shall be audited								
C) Management of Stores	<p>If selected as risky key auditable area: Detailed audit shall be carried out as per the audit program mentioned in 4.2</p> <p>If not selected as risky key auditable area: Detailed audit shall be carried in applicable cases as per the provisions mentioned in</p>								
D) Payroll & Establishment E) Training Expenses F) Retirement benefits G) Office Expenses H) Revenue I) Budget J) Others (As Applicable)	<p>For Key Auditable Areas Selected for Audit At least 60% of transactions to be examined from the total population of the selected areas. The above extent of check is indicative, and an auditor may increase the same based on their professional judgment and findings during the audit.</p> <p>For Remaining Key Auditable Areas: The decision regarding the audit of the other remaining key auditable areas and the extent of check shall be decided by the auditor based on their professional judgment and findings during the audit.</p> <p>The audit program for these key auditable area shall be referred from general internal audit manual.</p>								

Note: The extent of check mentioned in above process under Scenario is suggestive It shall be kept dynamic wherein auditor shall apply their professional judgment while selecting a transaction for audit.

4.1 Risk Assessment – Works

The auditor shall carry out the assessment for various works/contracts of an audit unit to categorise and select the works/contract for audit in the applicable scenarios explained above. The step wise risk-based process for shortlisting and selecting of a contract/work to be audited has been explained below:

A. Scoring for a Works/Contracts

A.1 The auditor has to evaluate and rank each of the works/contracts, which were under execution or completed or terminated in immediately preceding financial year. For example, if as per the quarterly audit calendar, audit is to be conducted in October 2019, then the works/contracts which are under execution or completed in the financial year 2018-2019 ending on 31st March 2019, shall be considered for risk assessment

The parameters and the scoring matrix for assessment of works/contract is defined below:

- ▶ The Contracts with value (as per the original contract) greater than INR 3.00 Cr. shall be considered as A category contract.
- ▶ For the contract's value less than INR 3.00 Cr. , the following matrix shall be adopted for categorization:

Sr	Parameter	Description	Scores	Weights
1.	Value of Work	Value of contract as per initial contract accepted/ approved.	Contracts of value in the following range: Less than or Equal to INR 25 Lakhs: 3 Points Greater than INR 25 Lakhs but less than or equal to INR 75 Lakhs: 5 Points Greater than INR 75 Lakhs but less than or equal to INR 1.50 Cr.: 7 Points Value greater than INR 1.5 Cr.: 10 Points	60%
2.	Complaints	To check for any complaint for the works as per the complaint register maintained by department	Yes: 10 Points No: 0 Points	10%
3.	Legal Cases/ Arbitration	To check for any legal case/arbitration for the works as per the complaint register maintained by department	Yes: 10 Points No: 0 Points	10%
4.	Past Audit Conducted	Check whether the audit conducted for the works during the last audit	No: 10 Points Yes: 0 Points	20%

A.2 The Scores shall be calculated for each parameters for all the contracts which shall be multiplied by the respective weights of the parameter. The sum product of the scores and weights for all parameters of a contract shall constitute the score for that contract. The formulae for the same is provided below:

$$S_{C1} = \frac{(P_1 \times W_1) + (P_2 \times W_2) + \dots + (P_n \times W_n)}{(W_1 + W_2 + \dots + W_n)}$$

Where

S is Score of the Contract

P_n is score for the contract under respective parameters

W_n is the weight of the respective parameter

A.3 The auditors shall follow a dynamic approach while using above matrix for a different units or different period by changing the combination of parameters used and/or changing the weightage for parameters. However, the auditor shall not change the scoring method provided in the above matrix. The auditor shall clearly define the parameters and their weightage used for scoring the contracts along with rationale in the audit report.

A.4 Based on the scores generated, each contract/works shall be segregated into categories A, B and C based on the scores.

A.5 To assist the auditors in conducting above process a suggestive MS-excel based template have been prepared which the internal auditors may adopt to fetch information against each parameter for all the works and calculate the score and segregate the works/ contracts in different categories.

B. Selection of Works/Contracts

B.1 Based on the scores generated for each works/contract, following categorization would be done for the purpose of selecting the works/contract for audit:

Score Range	Category	% of the Works/Contracts to be selected	
		Tier-II Applicable	
		Selected Area	Other Area
Works/Contracts with Score Greater than 7 and Works contract with contract value greater than INR 3.0 Cr. (as per original agreement)	A	100%	Based on Professional Judgement of Auditor 20% -
Works/Contracts with Score Greater than 3 but less than or equal to 7	B	50%	
Works/Contracts with Score less than or equal to 3	C	20%	

B.2 The above categorization may also be done a suggestive MS-excel based template. For categories where works/contracts to be selected is less than 100% of the total works/contracts (eg. falling in B and C category), an auditor can either use random sampling or select works/contracts with higher scores as calculated at step A.2 above, ensuring the selection of required percentage of total works/contracts in the respective category.

Note: In case the works/contracts is selected as per the above formula and results comes out to be in an integer then the same shall be rounded off to nearest whole number

4.2 Risk Assessment - Stores

An auditor shall examine and pursue following issues in the stock register of store in a division or sub-division:

- ▶ Inventory level as fixed by divisional officer
- ▶ Level of unserviceable & obsolete Items
- ▶ Frequency of physical verifications by supervising officers & their comments.

Detailed audit of the store shall be conducted, if any of the following is observed as on the date of audit:

- High inventory levels with total value of all the stores, tools and plants is greater than INR 1 Lakhs as on date of audit
- Physical verification not done in immediately preceding financial year
- If result of physical verification for immediately preceding financial year indicates any defalcation / losses above INR 10,000

4. Work distribution among audit team members

After completing the risk assessment process, the audit team leader shall divide the audit work among the team members and according to the work distribution, the team members should proceed for conducting the works internal audit. The work distribution can be done either on contract basis or process/area basis and shall be decided by the team leader. The audit team leader should take up more significant items along with supervision of other team members. The work distribution should be recorded through OAMS and kept with the working papers. The format of work distribution is provided in the General Internal Audit Manual.

5. Audit of the Contract/Works and Store selected

- 4.2.5.1 The audit team will carry out the audit of selected contracts/works and stores, as applicable, which involves examination of supporting documents and occurrence of transactions.
- 4.2.5.2 The auditor shall refer to applicable audit program based on the type of works unit to be audited i.e. HoD, HOO or DDO as per their roles and involvement in various process life cycle of works and management of stores.

6. Audit Analysis and Evaluation

7. Issue of Audit Memo/Half Margin Memo

8. Exit Meeting

Transaction Selection and Verification Methodology

S. No.	Key Auditable Area	Object Head	Object Code No	Extent of Checking	
				Medium Risk Department	Low Risk Department
A	Payroll and Establishment Expenses	Salary/ Pay	1	(i) 100% of Service records of employees related to Promotions and MACP (Modified Assured Career Progression Scheme) in the preceding financial year of audit. (ii) 100% of service records of employees retiring in the current financial year of audit. (iii) 50% checking of New Appointment of employees in accordance with Regulation of Appointment of the state. (iv) Verifying the salary payments of the employees 20% as per their Grade-wise (i.e. A,B, C etc.) for the month of January and July of the financial year of audit	(i) 100% of Service records of employees related to Promotions and MACP (Modified Assured Career Progression Scheme) in the preceding financial year of audit. (ii) 50% of service records of employees retiring in the current financial year of audit. (iii) 25% checking of New Appointment of employees in accordance with Regulation of Appointment of the state. (iv) Verifying the salary payments of the employees 10% as per their Grade-wise (i.e. A,B, C etc.) for the month of January of the financial year of audit
		Wages	2		
		Dearness Allowances	3		
		Other Allowance	6		
		Honorarium	7		
		Dearness Pay	51		
		Medical Reimbursement	27	20%- 30% of the total expenditure including the month of highest expenditure in the financial year	10%- 20% of the total expenditure including the month of highest expenditure in the financial year
B	Training Expenses	Training Expenses	44	20%- 30% of the total expenditure including the month of highest expenditure in the financial year.	10%- 20% of the total expenditure including the month of highest expenditure in the financial year
C	Retirement benefits	Pension and Gratuity	33	(i) 100% of the total expenditures for Gratuity	(i) 50% of the total expenditures for Gratuity and Pension.

S. No.	Key Auditable Area	Object Head	Object Code No	Extent of Checking	
				Medium Risk Department	Low Risk Department
		Dearness Pension	49	and Pension. (ii) 20% of the total expenditure for other retirement benefits.	(ii) 10% of the total expenditure for other retirement benefits
D	Grants in Aid	Grants in aid for salary and allowances etc.	43	(i) Perform 40-50% checking of grant-in-aid other than salary and allowances. (ii) Perform 40-50% checking for Grant in Aid for salary and allowances. At least Four Grants out of total grants in the department.	i) Perform 20%-30 % checking of grant-in-aid other than salary and allowances. (ii) Perform 20%-30 % checking for Grant in Aid for salary and allowances. At least Two Grants out of total grants in the department.
		Grants for creation of capital assets	35		
		Grant in Aid General	20		
E	Schemes(CSS/SSS)	Central or State Sponsored Schemes		At least four Schemes out of total schemes in the department, of which at least two scheme should pertain to Central Sponsored Scheme.	At least two Schemes out of total schemes in the department, of which at least two scheme should pertain to Central Sponsored Scheme
F	Procurement of Goods	Computer/Hardware/Software	46	(i) Perform 60% checking of Procurement through Tendering (ii) Perform 50% checking of Procurement through Quotation (iii) Perform 10% checking of Procurement through Direct Purchase (without quotation)	i) Perform 50% checking of Procurement through Tendering (ii) Perform 25% checking of Procurement through Quotation (iii) Perform 10% checking of Procurement through Direct Purchase (without quotation)
		Procurement of Staff Cars & Motor car	14		
		Machinery and Equipment's, Tools and Plants	26		
		Drugs and Medicines	43		
		Material and Supplies	31		
		Medicine and chemicals	39		
		Hospital equipment	40		
		Office Furniture and Equipment	12		

S. No.	Key Auditable Area	Object Head	Object Code No	Extent of Checking	
				Medium Risk Department	Low Risk Department
G	Procurement of Services	Payment for consultancy and special services	16	(i) Perform 60 % checking of Procurement through Expression of Interest (ii) Perform 50% checking of Procurement through Outsourcing (iii) Perform 10% checking of Procurement through Nomination	(i) Perform 50% checking of Procurement through Expression of Interest (ii) Perform 25% checking of Procurement through Outsourcing (iii) Perform 10% checking of Procurement through Nomination
H	Procurement of Works (Excluding Works pertaining to PWD, Irrigation, Minor Irrigation, PMGSY, RWD Departments).	Maintenance	29	1. Extent of Checking 50% to 60% for Major Works 2. Extent of Checking 40% to 50% for Minor Works 3. Extent of Checking 30% to 40% for Maintenance Works Note : Major and Minor Works as defined by Government of Uttarakhand from time to time	1. Extent of Checking 30% to 40% for Major Works 2. Extent of Checking 25% to 30% for Minor Works 3. Extent of Checking 10% to 20% for Maintenance Works Note : Major and Minor Works as defined by Government of Uttarakhand from time to time
		Minor Works	24		
		Major Works	25		
I	Office Expenses	Travelling Expenses	4	20%- 30% of the total expenditure including the month of highest expenditure in the financial year.	10%- 20% of the total expenditure including the month of highest expenditure in the financial year.
		Printing and Stationery	11		
		Transfer Travelling Allowance	5		
		Electricity Dues	9		
		Water Charges / Surcharges	10		
		Expenditure on telephone	13		
		Maintenance of vehicles and purchase of petrol	15		
		Leave travelling allowance	45		
		Office Expenses	08		
		Fare Tax and Ownership Tax	17		
		Publication	18		

S. No.	Key Auditable Area	Object Head	Object Code No	Extent of Checking	
				Medium Risk Department	Low Risk Department
		Expenses			
		Advertisement, Sale & Publicity Expenses	19		
		Running and Maintenance of Vehicles	16		
		Guest Expenses	22		
		Food Expenditure	41		
		Other Departmental Expenses	42		
		Maintenance of Computer/Purchase of Stationery	47		
J	Scholarship and Stipend	Scholarship and Stipend	21	20% of each scheme of the department including the month of highest expenditure in the financial year	10% of each scheme of the department including the month of highest expenditure in the financial year
K	Plantation			10% to 20% of the Total Expenditure.	5% to 10% of the Total Expenditure
L	Subsidy	Subsidy	50	30% to 40% of the total expenditure	10% to 20% of the total expenditure
M	Others	Secret service expenditure	23	Perform checking as per applicable GOs or Rules issued time to time.	Perform checking as per applicable GOs or Rules issued time to time.
		Suspense	50		
		Inter Account Transfer suspense	48		
		Interest and dividend	32		
N	Revenue (Excluding Revenues of Excise, State-Tax, Land Revenue, Stamp Duty, Mining & Forest Departments).			50% of the Total Revenue subject to minimum of 35% of total transactions	25% of the Total Revenue subject to minimum of 25% of total transactions
Q	Budget				

संलग्नक-2

टीम प्रभारी के तैनाती स्थल मण्डल के आधार पर निम्नानुसार पर्यवेक्षक अधिकारी नामित किये जाते हैं :-

क्र. सं.	पर्यवेक्षक अधिकारी का नाम	टीम प्रभारी का तैनाती स्थल मण्डल के आधार पर
1	श्री विपिन बिहारी लाल, उप निदेशक	गढ़वाल मण्डल
2	श्री एस0एस0 नगन्याल, उप निदेशक	कुमाँऊ मण्डल