

Role of Auditor
in the
Programme Section
of
District Audit Office,
Local Fund Audit

KEY ROLES

1. Preparation of Annual Audit Programme
2. Monitoring of the audit work in the field
3. Ensuring timely conduct of Entry & Exit Conference
4. Scrutiny of the draft audit reports before approval
5. Rectification of defects in Audit Reports through issue of corrigendum
6. Issue of approved Audit Reports
7. Preparation of monthly reports and returns

KEY ROLES.....

8. Conduct of DLMC meetings
9. Attend to correspondences
10. Attend to audit related govt. letters for their timely disposal.
11. Checking of the pay fixation of Municipal Employees and verification of the pension papers of retired Municipal Employees.
12. Tour Programmes of DAOs and ASs.

Chalk out the Annual Audit Programme

It is the duty of the Programme Auditor to chalk out the Annual Programme of the District Office in accordance with the instructions and guidelines issued by the Examiner.

Steps involved in Programme preparation:

- *Assign an Auditor for Programme section who will chalk out the Annual Programme and perform other activities relating to Programme Section.*
- *Prepare a list of institutions to be included in the ensuing Annual Programme with audit man days as per the instructions of DLFA.*

Steps involved in Programme preparation:

- *Creation of Audit Parties:*
- *Assign Auditors in each Party*
- *Manage Institutions for each Party*
- *Assign Reviewer for each institution*
- *Submit tentative programme chalked out to the DAO party-wise for his perusal and submission to DLFA.*
- *Before commencement of the Annual Programme at DLFA, issue intimation letters to the auditee institutions in the programme of each party regarding commencement of their audit.*

Steps involved in Programme preparation:

- *Issue letters to the first institution of each party for holding of Entry Conference (if applicable) before commencement of Audit.*
- *In the pre-commencement meeting of annual Programme , the programme auditor is to make all the audit parties aware of the Programme Execution guidelines issued by DLFA.*
- *Watch whether all the parties have commenced the AAP as per schedule. In case of any deviation noticed, bring it to the knowledge of the DAO for necessary action.*

Monitoring of Audit Activities

The Programme Auditor is to monitor the audit work in the field through weekly diaries of the Audit Parties.

- *Weekly Diary is an instrument for monitoring the progress of audit.*
- *It is the duty of the Programme Auditor to scrutinise the Weekly Diaries of the Audit Parties every week and apprise the DAO regarding the progress of audit and any lapses noticed.*

- *While scrutinising the weekly diary, the programme auditor should see the correctness regarding man days consumed, leave availed, if any and should ensure timely submission of weekly diaries by the parties.*
- *He should also watch that man days are not wasted un-necessarily by showing no work due to non-production of records or un-authorised attendance of office or otherwise.*

Timely conduct of Entry & Exit Conference

- *It is the duty of the Programme Auditor to make correspondence with the auditee institutions regarding conduct of Entry Conference before commencement of audit.*
- *While transmitting the reviewed DAR to the Local Authority for compliance/comments, intention of holding Exit Conference on the expiry of a period of 1 month should be communicated to them.*

Scrutiny of Audit Reports

- *The Programme Auditor is to review the Draft Audit Report before approval to see that it is in order.*
- *If any defects or omissions are noticed in the DAR, the same should be brought to the notice of the DAO.*
- *After approval of the Audit Report, if any defects come to notice before surcharge action is due, the Programme Auditor should initiate the process of Corrigendum to be issued in respect of that Report. Corrigendum should be communicated in those addresses to which the original Audit Report was communicated.*

Issue of approved Audit Reports:

As soon as the Audit Reports are approved by the DAO, the Programme Auditor should ensure their immediate issue & despatch to all quarters concerned.

Maintenance of Records and Registers

The following important registers and records should be maintained in the Programme Section in the District Audit Offices.

- (i) Potential Draft Para Register(PDPR)**
- (ii) Audit Check Register**
- (iii) Register of pay fixation and pension paper verification of Municipal Employees**
- (iv) Special Report Register**
- (v) Watch Register of Special Audit**

Potential Draft Para Register(PDPR)

During scrutiny of the DARs/Reports, the potential paragraphs(objections) noticed in the DAR/Report, which he feels to be of significant nature or are likely to be found in institutions of other districts, should be recorded in the PDPR and communicated to DLFA so that all the audit parties across the State can be made aware of such types of objections(modus operandi)while auditing. Each and every case of misappropriation may not be recorded in the PDPR.(Lr No 6099?DLFA, dtd. 20.05.2014 – Compendium_II, page-11)

Audit Check Register

The Audit Check Register helps in keeping watch on timely submission /non-submission of DARs, conduct of Exit Conference, timely review, approval and issue of Audit Reports.

Register of pay fixation and pension paper verification of Municipal Employees

A Register is to be maintained to record all pay fixation cases of Municipal Employees and pension cases of retired Municipal Employees which are received in the Office and their disposal.

Special Report Register

- *This Register will help in keeping watch on timely verification of Special Reports submitted by audit parties and timely submission of finalised Special Reports to DLFA.*
- *During scrutiny of the DARs involving Special Report, it should be verified whether the contents of the special report are incorporated in the regular Report or not and it should be ensured that there is no discrepancy in figures and facts in both the Reports.*

Watch Register of Special Audit

A Register for recording of Special Audits conducted and Special Audit Reports issued by the Office should be maintained for future reference.

Conduct of DLMC Meeting

- *Prepare information and all groundwork for conduct the DLMC meeting (as communicated by DLFA from time to time).*
- *The proceedings of the Meeting and progress made as per agenda should be communicated to DLFA.*
- *Follow up correspondence, if required , should be made with the Local bodies.*

Conduct of Monthly Meeting

- Review of audit work
- Review of position of Audit Reports
- Review of surcharge work
- Discussion on guidelines, potential objections etc.
- Problems relating to ALFA with suggestions
- Problems faced by the Auditors in field
- Other matters, if any

Other works of Programme Auditor

- Attend to audit related govt. letters for their timely disposal.
- Check the pay fixation of Municipal Employees.
- Verify the pension papers of retired Municipal Employees.
- Tour Programmes of DAOs and ASs.

The Programme Auditor is to deal with all correspondence with DLFA regarding approval of Tour particulars of DAOs and Audit Superintendents.

THANK YOU