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DIRECTORATE OF COOPERATIVE AUDIT: ORISSA: BHUBANESWAR.

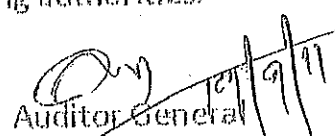
Circular No. VI (9)97/2004 7401 /Audit-4 Dated, 21-9-2011.

Subj: Defects and Irregularities pointed out in Audit Reports and compliance thereof of Guidelines for Auditors, Compliance Cells in Assistant Auditor General of Cooperative Societies Circles & Directorate.

In this Directorate Circular No.6079/ Dt.29.10.2002 a detailed guidelines for Auditors and Cooperative institutions has been prescribed to deal with the defects and irregularities pointed out in Audit Reports and compliance thereof at the Circle level as well as at this Directorate level. Though the Circular instructions are exhaustive about the reporting of defects and irregularities in the Audit Report along with submission of compliances on those defects by the cooperative institutions, disposal of the said compliance at Assistant Auditor General of Cooperative Societies /Auditor General of Cooperative Societies, Orissa level and its detail discussion in the subsequent Audit Reports, the same has not been reflected in the report. So the Auditor is to examine the up to date action taken by the Cooperative Institution in detail and report about the number of paras complied and number of paras outstanding for further compliance year wise in his report after reporting about the part 'A' and part 'B' in the "Statement of Defects".

Similarly, the compliance registers which are being maintained by the compliance cells in each Assistant Auditor General of Cooperative Societies Circles and Directorate level will reflect the numbers of paras complied year wise and number of paras outstanding year wise against each such societies, which are not complied in addition to other information as mentioned earlier in the referred circular. The Compliance Register is to be maintained in the enclosed format-I and the QPR submitted in the format-II. Separate Department wise compliance registers need be maintained for PACS, bigger type of Cooperative Societies and other working Cooperative Societies showing the aforesaid information.

This shall be scrupulously followed with immediate effects and the Register submitted for verification by the inspecting authorities.


Auditor General
Cooperative Societies, Orissa.

1829
Memo No.

7402 (16)

Dated. 21.9.11.

Copy forwarded to All Assistant Auditor General of Cooperative Societies of Circles in the State for information and necessary action in continuation to this Directorate memo No. 6080(16)/Dt.29.10.2002 to their address. They are requested to circulate this amongst their Auditors.

Joint Auditor General of
Cooperative Societies, Orissa.

Memo No.

7403

Dated. 21.9.11.

Copy to all seats of Audit Section/All Auditors of Central Audit/Guard file/30 Spare Copies.

Joint Auditor General of
Cooperative Societies, Orissa.

AKS

Formal-I

Format for maintenance of Audit Compliance Register.

Sl. No.	Name of the C.S.	Date of issue of Audit report	Year of Audit report issued	Date of Receipt of compliance report	Time allowed for submission of compliance report by society if any.	Issue No. & Date of sending compliance reports with decisions there in to the concerned quarters.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Details year wise No. of Paras not complied by the C.S at the beginning of the year. Details of paras complied by the C.S during the year. Details of paras outstanding at the close of the year. Action taken for not submission of compliance Remarks.						
(8)	(9)	(10)	(11)	(12)	(13)	(14)

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Form - 11

Form for Quarterly Progress Report of Audit Compliance of Cooperative Societies of (Title)

Sl. No.	Name of the Department	Total Nos. of Audit report issued	Total Nos. of Audit Report Not complied	Total No. of Audit paras complied	Total No of Paras outstanding	Action taken for non-compliance	Remarks
		(3)	(4)	(5)	(6)	(7)	
(1)	(2)						(8)

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