

## DIRECTORATE OF COOPERATIVE AUDIT, ODISHA, BHUBANESWAR.

Circular No.VI(1) 41/09 2013 / Audit-8 Dated, 2013

|      |                                                               |
|------|---------------------------------------------------------------|
| Sub. | Maintenance of file for Issue of Audit Reports/ Certificates. |
|------|---------------------------------------------------------------|

As per instructions in vogue, the AAGCS of circles are required to maintain Audit Certificate Issue Register by entering data on financial aspects of all the Cooperative Societies on the basis of Audit Reports submitted by the Auditors for submission of information as and when required. For this purpose, a revised format has been prescribed in this Directorate letter No.1008 dtd.19.02.2016 with instructions to submit information on PACS each month by e-mail. But it is observed that the instructions are not adhered to by most of the AAGCS of circles in letter and spirit. There is either inordinate delay in submission of such information or no response at all. More importantly, the number of PACS of which information has been furnished does not correspond with the number shown as issue in the monthly progress report on audit of Cooperative Societies submitted each month. As the information on financial aspects is to be submitted on the basis of audit reports of the concerned societies, there is no reason for submission of information on less number of societies compared to the number of Audit Reports issued.

The above discrepancies is indicative of the fact that either the number of audit reports shown issued are not issued actually or there is negligence on the part of the AAGCS to submit such information within the date line fixed for the purpose. Instances have also come to the notice of the undersigned that the Audit reports reported to have been issued are not practically issued.

Hence, in order to keep track on this aspect, it is now decided that the AAGCS of circles shall follow the practice of maintaining file for issue of Audit reports/ certificates in case of all type of societies. The dealing auditor kept in charge of audit reports receive and issue should maintain file for the purpose. After checking of audit reports, he has to process the same through file by clearly mentioning the name of the society (s) and year for which audit certificate/ report is to be issued in the note sheet. The file is to be routed through the Sub Assistant A.G.C.S (Office) of the circle, who is to verify the notes of the Dealing Auditor vis-a-vis the Audit reports proposed for issue and give his notes in the file before endorsing the same to the AAGCS and the AAGCS is also to record his/her order/ approval in the note sheet of the file. Separate files be maintained for the purpose for each financial year.

All the A.A.G.C.S of circles are impressed upon to adopt such practice for issue of Audit Reports/ Certificates henceforward.

Auditor General *22/2/2016*

### Cooperative Societies, Odisha.

Memo No. 2483 /

Dated. 31/3/16 /

Copy forwarded to the Assistant A.G.C.S of circles for information and necessary action.

*[Signature]*  
Deputy Auditor General of  
Cooperative Societies, Odisha.

10 Spare Copies.

*[Signature]*  
AKS.28.03.2016.