

R-T-I
URGENT

Government of Odisha
Food, Supplies & Consumer Welfare Department

No. SS2 / FSCW Dated Bhubaneswar the, 8/1/18
Aud.R.T.I.-01/2018

From -:

Sri Bijaya Kumar Nanda.
Audit Officer-cum-PIO.

To

The Deputy Secretary to Govt. and Nodal PIO.
FS & CW Department.

Sub-: Forwarding of information U/S-4(b)(iv) of R.T.I. Act-2005

Ref: Letter No-323 Dtd-04.01.2018.

Madam,

I am directed to enclose herewith the required information regarding norms for disclosure of functions of Officers of Audit Section as per Internal Audit Manual 2014 for updation of RTI portal and further action by the Nodal PIO.

Yours faithfully

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Audit Officer-cum-PIO

Encl- As above

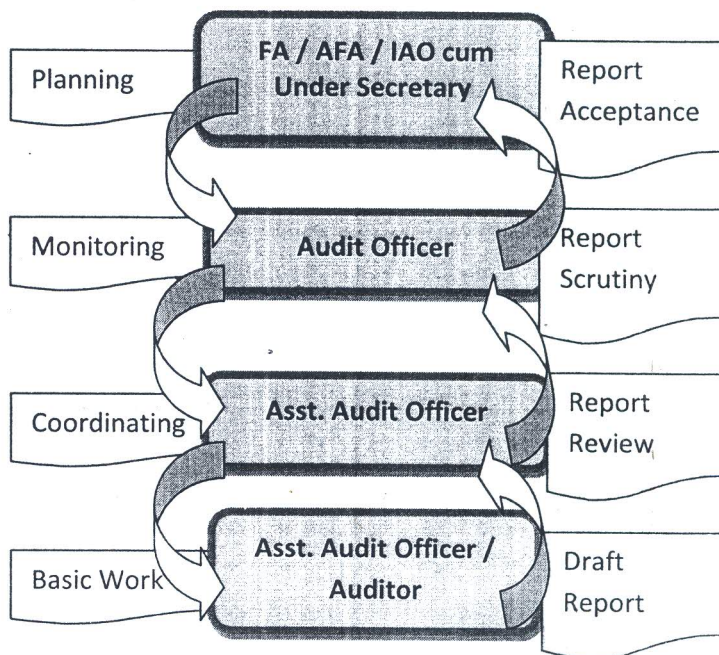
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3.3. Job Descriptions

21. Position wise detailed job description is stated below and an overview of the broad job description for different positions of CCAs is given in figure No. 2.

Figure 2: Overview of job description of CCAs



3.3.1. Financial Advisers/Assistant Financial Advisers

22. The Financial Adviser (FA) / Assistant Financial Adviser (AFA) shall control⁶ and supervise the functions of the Internal Audit Organizations of the Departments and will ensure effective audit of the accounts of the sub-ordinate offices. Detailed job description of FA / AFA relating to the Internal Audit is given below:

- i. To ensure optimum utilization of services of audit personnel placed for internal audit in the Department.
- ii. To review, recommend and obtain approval of the Annual Audit Programme from the Head of the Administrative Department.

⁶ According to the Para – XVIX of Annexure – E of “Delegation of Financial Powers Rules, 1978 as corrected and revised upto 8th April 2013

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- iii. To issue a letter of intimation to the Head of Office of the auditee before Auditors/Audit teams proceed to the audit camp.
 - iv. To guide, direct and supervise the internal audit assignments on the following principles:
 - a) The approved audit programmes are followed unless deviation is justified and authorized.
 - b) The audit is conducted with due, professional care.
 - c) The working papers and evidence adequately support the audit conclusions and provide sufficient data to prepare a meaningful audit report.
 - d) The audit objectives as planned and defined are substantially achieved.
 - v. To highlight the major audit objections and misappropriations to the notice of the Head of the Administrative Department and Finance Department.
 - vi. To approve audit reports reflecting minor irregularities and in case of special audits or any audit report depicting serious nature of loss of Govt. money shall be processed by him and endorsed to the Secretary of the concerned Administrative Department for approval.
 - vii. To issue the relevant audit reports to proper quarters for compliance.
 - viii. To take steps for realization of recoveries suggested by the audit and to ensure credit of the recovered amount to Treasury under appropriate Head of account.
 - ix. To attend Internal Audit Compliance Review Committee (IACRC) meetings conducted for speedy disposal of audit objections/paras.
 - x. To review the cases of non-cooperation/non-compliance by the auditee and take steps to its logical end.
 - xi. To appraise the Finance Department on internal audit programme and achievements.

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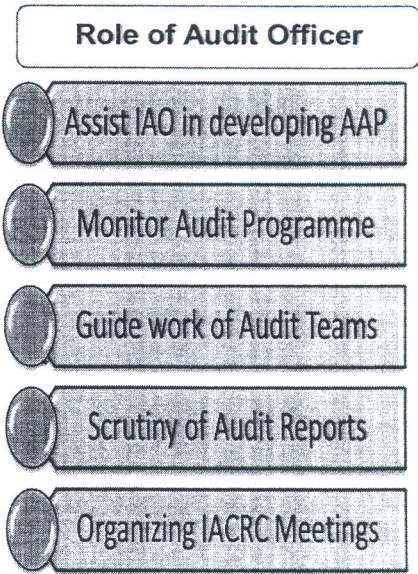
3.3.4. Audit Officer

25. Brief job description of Audit Officer under Common Cadre of Audit:

- i. To assist Internal Audit Officer cum Under Secretary in preparing audit plan and drawing annual audit programme:
 - a. To prepare a risk analysis report of the units functioning under the control of the Administrative Department based on the Risk Score Chart (RSC).
 - b. To develop a work plan of audit based on the results of the risk analysis and internal control assessment.

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- c. To obtain approval of annual audit programme from the Head⁷ of the Administrative Department through concerned higher authority in time.
- d. To estimate requirement of manpower for carrying out the audit.
- e. To schedule the programme of Audit and deployment of Auditors and AAOs.
- ii. To monitor and facilitate completion of audit in time. Any difficulty or need for deviation will be brought to the notice of the higher authorities for need full action.
- iii. To supervise the work of AAO and Auditors in the Office as well as in the camps and to take necessary action for addressing the issues/difficulties of concerned AAOs and Auditors.
- iv. To assess the work of each Auditor and AAO and bring instances of inefficiency, indiscipline etc. to the notice of concerned higher authority promptly.
- v. To review the performance of AAOs and Auditors half yearly and annually and submit his review note to the higher authority.
- vi. To review and finalize audit reports:
 - a) To ensure submission of audit report within the specified time limit, in the prescribed format duly filled in all respect.
 - b) To assess the reliability of financial and accounting reports in particular.
 - c) To examine the Half Margin Memos issued by audit, its relevance, compliance given/not given by the auditee and subsequent findings.
 - d) To review the draft audit reports both at Head Quarters and in the Field Offices.



⁷ It may be the "Additional Chief Secretary" or "Principal Secretary" or "Commissioner cum Secretary" or "Secretary" or "Special Secretary" of the Administrative Department as applicable.

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- e) To discuss the audit objections with the respective DDOs/Head of Offices before finalization of the audit report.
- vii. To finalize the draft audit reports and forward it to the higher authority for approval.
- viii. To initiate follow up action on the Internal Audit Reports till their final settlement.
- ix. To review the compliance position of the pending audit reports. Prepare periodically outstanding position of audit reports and objection paras against each office and to place the same before the higher authority for necessary action.
- x. To examine outstanding paras containing irregularities and based on satisfactory compliance suggest to drop the paras.
- xi. To propose issue of necessary instructions and guide lines for smooth running of audit work
- xii. To initiate proposal for extension of time to the Audit teams wherever required in consideration of their work load on the recommendation of AAO.
- xiii. To initiate Confidential Character Role⁸ (CCR) of all AAOs working in the audit cell and to submit the same to the Higher Authority
- xiv. To attend Internal Audit Compliance Review Committee meetings to be held under the Administrative control of the Department.
- xv. In the absence of Internal Audit Officer within the Administrative Department or as directed by the Higher Authority, Audit Officer may perform the role of Internal Audit Officer as specified in paragraph no.3.3.3.
- xvi. To perform any other duties assigned by the Higher Authorities.

⁸ In accordance with FDOM No. CCA.II-42/04/23845, Dt: 13.05.2005 and FDOM No. CCA.II-5/2008-7393/F, Dt: 20.02.2008.

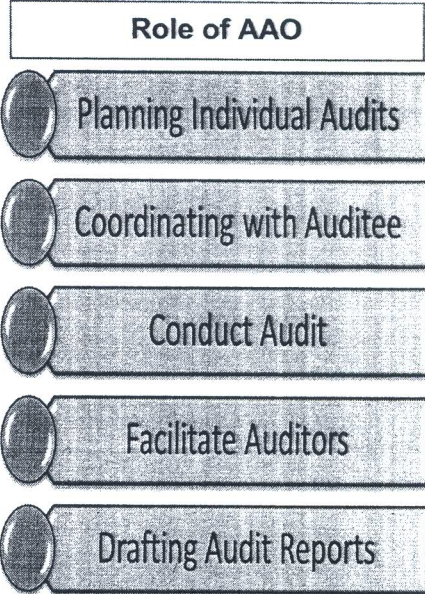
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3.3.5. Assistant Audit Officer

26. Brief job description of Assistant Audit Officer is given below:

27. As a Supervising Officer at Headquarters, AAO shall perform the following tasks:

- i. To supervise and facilitate the work of Auditors.
- ii. To develop a detailed audit plan based on approved audit programme including interaction⁹ with Head of Office/Officer/In-charge of audit.
- ✓ iii. To make periodical supervision of audit works at camps and review vouchers/records audited by the Auditors and submit a report to his/her Higher Authority immediately indicating the irregularities, mis-appropriation or defalcation of cash or any lapses noticed in the auditee.
- iv. To examine the Half-margin memos issued by the audit parties and replies furnished by the auditee.
- v. To provide support to the Auditor to draw the conclusions on the observations raised, basing on the compliance received.
- vi. To ensure completion of work on time. Extra time or handhold support if required will be intimated to the Higher Authority immediately.
- vii. To discuss with the concerned Head of the auditee regarding the irregularities, defects, omissions, misappropriation etc. detected during course of audit and try to settle the Paras as far as possible before completion of audit.



⁹ Audit Interaction at planning stage means interaction with senior most officers of the Department to understand their requirement/ direction/ focus etc.

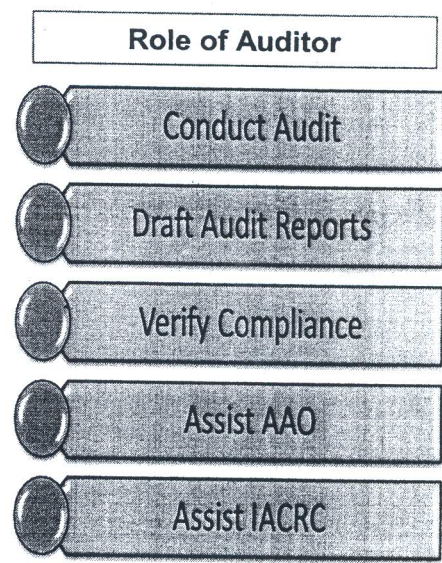
- viii. To review and finalize the draft audit reports prepared by Auditors after completion of audit. Scrutiny the draft audit reports and ensure adequacy and reliability of data/information in the report submitted by the Auditors and suggest for improvement, if any.
- ix. To give suggestions in the draft audit report for improvement in the system of Auditee, if required.
- x. To submit the draft audit report to the Higher Authority for approval within 7 days from the date of receipt of draft audit report.
- xi. To coordinate with higher authority for approval of the audit reports.
- xii. To take follow up action on the compliances furnished by the auditee in respect of audit reports.

28. As a Head of Audit Party, AAO shall perform the following tasks:

- i. To inform the auditee office well in advance preferably before 15 days to keep requisite records ready for the audit.
- ii. To collect information from Administrative Department before commencement of audit about the functioning of the Auditee and accustom him/herself with specific Acts & Rules/ Guidelines/ Scheme operating details and Government instructions governing the activities of the office/establishment.
- iii. To introduce the team to the Head of the auditee on the first day of commencement of audit and appraise him/her the purpose, time schedule, and records to be provided by the auditee for smooth progress and completion of the audit within the time schedule.
- iv. To perform risk assessment, internal controls review etc. at field offices as per guidelines outlined in Chapter 6, if necessary. Based on assessment results, prepare a detailed audit plan for the particular office such as:
 - a) Areas of audit focus,
 - b) Sampling methods/techniques to be followed, if applicable
 - c) Emphasis to be given for detail checking on risk based areas.

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- v. To develop a systematic work plan in consultation with the team mate(s) keeping in view the time allotted, volume of the work at hand and distribute the work according to the work plan
 - vi. To conduct a general review of all accounts and records maintained by the auditee.
 - vii. To make a requisition for production of records to be verified.
 - viii. To conduct physical verification of the cash on the date of commencement of audit with reference to the closing balance in the main and subsidiary cash books as well as bank balances. To record the findings in the cash book. To report findings of gross financial irregularities if any noticed during physical verification of cash immediately to the Higher Authority.
 - ix. To record the position of opening balance and closing balance of the Cash book with details of break up and analysis of closing balance for the period covered under audit.
 - x. To bring to the notice of the higher authority if any extra time or extra hand or both are required for the audit.
 - xi. To review functioning and performance of different schemes implemented by the Department.
 - xii. To review funds released out of the budgetary provision and utilized for the purpose for which it was sanctioned.
 - xiii. To visit Banks, Treasuries or other offices if required, to examine or to refer to any material or documents in connection with audit.
 - xiv. To take assistance of technical persons if required for verification of any work site under orders of the Government.
 - xv. To conduct test check of stocks of selected samples if necessary, and record the findings in the corresponding stock register.
 - xvi. To review the position of pending audit reports and paras and expedite the compliance.
 - xvii. To look to the facts that the Half Margin Memos are issued with proper facts, figures and with legal standards.

- iii. To conduct physical verification of the cash book and cash balance on the date of commencement of audit. Findings of the physical verification shall be reported in the Internal Audit Report¹⁰.
- iv. To obtain a general view of all accounts, records maintained by the auditee to prepare detailed plan of audit.
- v. To evaluate the effectiveness of Internal Control System followed in the auditee.
- vi. To review the compliance with the existing financial rules, regulations, procedures¹¹ etc. and executive instructions/orders issued by the competent authorities.
- vii. To conduct a detailed check of accounts of records of the period as given in the approved audit programme.
- viii. To conduct a detailed check of selected samples.
- ix. To verify whether the Cash book is written in the prescribed form and maintained according to SR 37 of Orissa Treasury Code Volume 1.
- x. To verify the correctness of opening balance, totaling of receipt and expenditure shown in the cash book and closing balance for the period of audit.
- xi. To examine the receipts and disbursements with reference to relevant supporting documents and registers.
- xii. To identify the areas of wastage of resources, cases of general misuse of funds or properties and misappropriations of financial resources, if any.
- xiii. To verify the reconciliation statements pertaining to bank and advances.
- xiv. To verify the status of submission of Detail Contingency (DC) Bills



¹⁰Internal Audit Report format is discussed in Chapter No. 8.

¹¹Orissa General Finance Rules, Orissa Treasury Code, Delegation of Financial Power Rules, Orissa Fiscal Responsibility and Budget Management Act etc.

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- xviii. To scrutinize vouchers and relevant records with reference to existing laws and different circulars and instruction of Government issued from time to time.
 - xix. To report to the Department promptly on irregularities of important nature like loss of money or stores by means of embezzlement, theft, mis-appropriation etc. detected in course of audit.
 - xx. To report on progress of work weekly to the Internal Audit Officer cum Under Secretary / Audit Officer in the prescribed format.
 - xxi. To ensure compliance on Half Margin Memos within the stipulated time not exceeding three working days from the date of issue.
 - xxii. To ensure issue of Half Margin Memos serial numbered by keeping a duplicate copy and duly acknowledged by the officer to whom issued.
 - xxiii. To collect relevant documents and information from the auditee for drafting of audit reports before completion of audit.
 - xxiv. To discuss with the Head of the auditee before closure of the audit about the objections pointed out by audit.
 - xxv. To draft the audit report with assistance of the Auditor and submit the same to the next higher authority within 5 days of the date of completion of audit.
 - xxvi. To give views on the quality of accounts maintained by the office and suggest for improvement, if any.
 - xxvii. To specify the names of the official/officials responsible for financial irregularities leading to misappropriation or loss of Government money.
 - xxviii. To perform any other duties assigned by the Higher Authorities.

3.3.6. Auditor

29. Brief job description of the Auditor is given below:

- i. To visit to the auditee to carry out internal audit in accordance with the approved annual audit programme.
- ii. To issue Half Margin Memo to the Head of Office / DDO for production of relevant accounting records, registers, files and other documents required to be checked in course of audit.

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- xv. To verify whether parking funds in banks etc. beyond authorized period, if any
- xvi. To conduct review of the procurement procedures of goods and services adopted by the auditee.
- xvii. To conduct performance review of specific scheme objectives and outcomes, if any applicable for the auditee. (For this purpose he/she shall refer to the **Performance Audit Guidelines** prescribed by the Finance Department.)
- xviii. To conduct review of the utilization certificates position on different schemes and report the outstanding position as per the prescribed format.
- xix. To maintain a register for indicating progress of audit done on daily basis. A prescribed format is given in Annexure – 13.
- xx. To submit weekly progress reports to the Head Quarter on the progress of audit. A prescribed format is given in Annexure – 14.
- xxi. To conduct review of the status of past audit reports, AG audit objections, and other audit findings and its compliances.
- xxii. To conduct review of the budgetary compliances such as timely release of grants/allotments, expenditure as per allotments, re-appropriation if any whether as per rules or not.
- xxiii. To issue Half Margin Memos in duplicate to the Auditee for the objections raised during audit (original copy to be handed over to the Auditee by keeping the duplicate copy with the Auditor) and review its compliances.
- xxiv. To prepare draft audit reports in the prescribed format enclosing relevant documents.
- xxv. To submit the draft audit report to the Asst. Audit Officer or Audit Officer within 5 days of the date of completion of the audit.
- xxvi. To perform any other duties assigned by the Higher Authorities.