

**OFFICE OF THE ACCOUNTANT GENERAL (AUDIT-I),  
ODISHA, BHUBANESWAR**

**Tour Programme of LAP NO: 04.**

Details of Audit Party			
Name	Designation	Unique ID	Phone no
Sri Sukdev Khatua,	Sr.Audit Officer	ORBWA 3171030	9438058479
Shri Sushanta Sahoo,	Asst Audit Officer	ORBWA 3171107	8908247584

**Details of tour**

Upto 13.02.2022 at AMG-III group of PAG,Audit-II. Joined this group on 14.02.2022 F.N. Stay at Hqr on 15.02.2022.					
Sl. No	Name of the unit	Topic	Period of Audit	Audit duration	Holidays
01	<b>The Secretary, Odisha Horticulture Development Society, Udyan Bhawan, Bhubaneswar</b>	NHM	02/2015 to 03/2021	16.02.2022 to 04.03.2022 ( 13 working days)	20,26,27 February 2022 & 01 March 2022
Report at Hqr on 01.03.2022 F.N being holiday for State Govt Offices and working day for this office.					
The party is instructed to upload all requisition memos and POMs in the OIOS platform. They are further instructed to collect detail information on the schemes, budgets being implemented by the unit and incorporate in the introduction para of the DIR.					
<b>All the party members are instructed to follow the guidelines on Covid-19 issued by Government from time to time.</b>					

Further programme follows...

**Memo No.AMG-I-Tour program /2021-22/774**

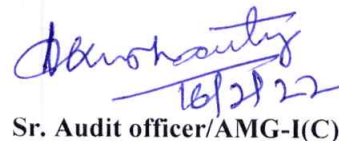
Copy forwarded to

1. Secretary to Accountant General (Audit-I)
2. PA to Deputy Accountant General (AMG-I)
3. Branch officer/ AMG-I/Vetting (A)
4. All Persons concerned
5. Tour Diary seat/leave seat/DA Group

Sd/-

**Deputy Accountant General/AMG-I**

**Date:16.02.2022**

  
16/2/22

**Sr. Audit officer/AMG-I(C)**



105

**OFFICE OF THE ACCOUNTANT GENERAL (Audit-I)  
ODISHA, BHUBANESWAR**

No.AG (Audit-I)/AMG-I/Intimation/ 725

Date:13.01.2022

To

The Secretary,  
Odisha Horticulture Development Society (OHDS)  
Udyan Bhawan, Bhubaneswar-751015

Sub: Audit intimation regarding audit of accounts under Sec – 14(1) of the C & AG's (DPC) Act, 1971 for the period of accounts of 02/2015 to 03/ 2021.

Sir,

In accordance with our Annual Audit Plan, Compliance Audit of the accounts and / or transactions of your office for the period 02/2015 to 03/ 2021 will be taken up by this office under Section – 14(1) of C & AG's (DPC) Act, 1971. In this connection, an audit team of this office will be deputed to your office to conduct the audit on or after 20 January 2022.

2. Broad objectives of audit are as under:

**(Compliance audit)**

- a. To conform whether the activities of Government entities are in accordance with the relevant laws, regulations and authorities that govern such entities. More specifically, it may involve examining to what extent the audited entity follows rules, laws and regulation, budgetary resolutions, economy instructions, policy, established codes, or agreed upon terms, such as the terms of a contract or the terms of a funding agreement;
  - b. System of internal control and audit in relation to budgetary assumption, financial statements, compliance and financial reporting;
  - c. To audit transparency and competitiveness in contracts and procurements;
  - d. To examine and report upon propriety in expenditure that has a significant bearing on mandate/operations and budgetary grants of the organization/entity;
  - e. Value for money derived from individual or a set of material transactions;
  - f. To examine the stores and stock accounts, where applicable;
  - g. Banking and cash management issues (in case of autonomous bodies); and
  - h. Audit the IT applications, etc;
3. The period covered under the audit shall be 02/2015 to 03/ 2021 which may also include examination of documents / transactions of the previous years considered relevant by the audit team.
4. For performance audit the audit party shall examine the records of last five years)
5. Consistent with contemporary professional practice and provision in CAG's Regulations on Audit and Accounts 2007 (Regulation 183), our audit team would seek an entry conference at appropriate top/senior level, having control and authority over the subjects under the present audit. The entry conference will be an opportunity for the audit team to explain the audit objective, criteria and examination of the internal control system. It is desirable that the entry conference is held on the first working day of the audit period. On the conclusion of the audit, the audit team would request you for an exit conference (Regulation 191) in which audit findings communicated to the auditee will be discussed.
6. The request for entry and exit conferences will be made formally by the **head of the audit team**. We request you to kindly make it convenient to hold the meetings on the opening and closing days of audit respectively.
7. Our audit shall be conducted with reference to the Auditing Standards and Regulations on Audit and Accounts- 2007 issued by the Comptroller and Auditor General of India.
8. Under Section 18 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act.1971, it is the responsibility of the person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor General of India to afford all facilities for inspection by the audit team and comply with the request for information in as complete as a form as possible and with all reasonable expedition. Our audit team shall request for information and documents, indicating the expected time, within which these may be provided. We expect that the documents held by the auditee should be available within the same day and the information would be made available within the time indicated in the information seeking memo.



9. Attention is drawn to Regulations 169, which provides that the form, type and extent of data, information and documents required for audit test and the nature of audit shall be determined by the Audit Officer and that the date, information and documents would also include those obtained by auditable entity from the third party and relief upon by the auditee in its performance of functions.

10. We also draw your attention to Regulation 172, which enjoins that where required by audit in special circumstances, the auditable entity shall conduct physical verification of stores, stocks, assets etc. in the presence of the Audit Officer.

11. We request you to please provide appropriate and reasonable office accommodation and other office amenities to the audit team similar to the facilities available for the personnel of the organization.

12. We suggest that you may nominate a *liaison officer* sufficiently senior level for day to day coordination in the audit functions.

13. We bring to your kind notice that in the event of unreasonable delay in supply of information and documents leading to partial, selective or complete withholding of data / information leading to material scope limitation, the audit team may be compelled to suspend the audit after bringing it to the notice of the head of the office in writing and bring the matter to the notice of higher management.

14. While compilation of information, requested for by audit, may require sometime, furnishing of documents held by the auditee organization should be made within the same day since these are readily available.

15. It may be mentioned here that failure to produce necessary record/documents or to respond to the clarifications sought by the audit team would tantamount to preventing a Government Officer from Performing his/her duties and could, therefore, invite action under Section 175-186 of the response of the Indian Penal Code(IPC).

16. Our audit teams have been directed to return the documents as soon as their examination is over. We expect to issue an inspection report containing the results of audit within 30 days of conclusion of audit for the response of the department.

17. We will acknowledge the acceptance of audit findings and conclusions and remedial measures assured / taken by the auditee organizations in our inspection report if remedial measures are taken during the course of audit itself.

18. We hope that office maintains a file register / register of documents held along with the cash book will required on the very first day of audit. These and other documents forming the basis of information furnish with reference to the questionnaire.

19. Depending upon the volume of work and supply of information / documents the period of audit may be extended.

20. We bring to your kind notice that our team would expect only working environment, assistance in their day to day working and documents & information and nothing more. Should you feel it necessary to contact senior officers you are most welcome to contact the Senior Deputy Accountant General/Deputy Accountant General of audit at telephone numbers 0674-2533012.

21. In case you have any doubt in regard to the genuineness of audit team reporting for audit in your office, please feel free to request them to confirm their identity with reference to valid ID cards issued by this office to its audit inspection staff. No requests for postponement of audit will be entertained unless routed through the Administrative Department vide Government of Orissa, Finance Department Circular No. Aud/ (Ext)-9/63-27045(32)/F dated 14.8.63

22. Entry conference will be held on the very first day of commencement of audit.

Kindly acknowledge the receipt and confirm the preparedness for commencement of Audit early.

Yours faithfully,

  
Sr. Audit Officer/AMG-I

Memo No. AG (Audit-1)/AMG-I/ Intimation/

Copy for information and necessary action to  
prepare the questionnaires based on the Desk review of the unit early, so that the same will be issued to the unit in advance

Date: 13.01.2022

726  
S. Khatua, SMO . He is requested to

Asst. Audit Officer/AMG-I