



Important Circular

No.IA/II/1257/Audit Pad

Dated:- 01/04/2024.

To,  
All LAOs/RAO/ALAOs  
(By Name)

Subject: - Audit Pad for conducting audit of units/formations by field offices.

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Store and cash book audit of units/formations are carried out by the field offices and observations/objections raised during the audit are pursued till finality with the auditee units/formations. However, the progress/status of the same is being reported to HQ office, through Annual Audit Certificates for the financial year which includes total outstanding against the particular organizations.

2. Even though the audit is the regular and mandated activity on the part of field offices, the qualitative audit instead of quantitative audit is to be given paramount importance during the audit. Qualitative audit may have potential to identify the irregularity which consider for inclusion in MFA/IAAR.

3. As such, in order to strengthen the quality and maintain uniformity of audit, the Competent Authority has decided to implement the Audit Pad for conducting of audit of units/formations by field offices under jurisdiction of this organization w.e.f. 01/04/2024. The salient features of the Audit Pad to be used during audit are as under:-

- a. Audit Pad will be made available in two parts.
- b. Audit Pad -I will contain three parts in triplicate, which is to be completed at the end of audit of the particular unit/formations.
- c. Both Audit Pad will bear control number allotted by IA cell and issued to each field offices.
- d. Use of Audit Pad without control number allotted by IA Cell Main office is strictly prohibited. In other words, no other stationery is to be used for raising the observations.
- e. Audit Pad-II (in triplicate) will contain details of audit observations with authority and financial implications during audit by the auditor, comments of AAO on the observations raised by the auditor. Final comments/recommendation of the LAO/RAO is to be recorded in the respective column along with evaluation of the performance of both AAO and Auditor.
- f. All fields/columns in both pads are mandatory to be completed.
- g. Original copy of Part-I to III of Audit Pad-I and original copy of Audit Pad-II is to be submitted along with LACR to IA Main office.
- h. Audit Progress Register is to be completed based on the duplicate copy of observations slips in Audit Pad-II and settlement watched.
- i. Third copy of observations slip retain as office copy in the Audit Pad-II itself.
- j. After completion of the Audit Pad-I and Audit Pad-II, suitable closure certificate will be endorsed under the signature of the LAO/RAO and kept in the personal custody of the HOO.
- k. While issuing the Audit Pads to the Auditors/Sr Auditor, their dated signature having received the same is to be obtained in the register itself.
- l. Similarly, the returning of the same at the time of transfer/retirement may be recorded in the handing /taking over report. The similar handing/taking over on the part of HOO is also to be ensure at the time relinquishment of charge due to transfer/retirement.
- m. Data recorded in Part-I to III of Audit Pad-I and observations/objections recorded in observations slip of Audit Pad-II is to be maintained in soft copy as well and to be made available to Main Office as and when demanded.

4. The salient features enumerated above are not exhaustive and can be reviewed from time to time.

5. As the above procedure of audit of units/formations is operative w.e.f. 01/04/2024, the Competent Authority has directed all LAOs/RAO/ALAO to ensure compliance of the same while detailing team for audit. Compliance report in this regard may be forwarded to this office on or before 15/04/2024.

6. Please ack receipt.

This issues with the approval of  
Jt. CDA .

- sd -

(O. S. Yadav)

Sr. Accounts Officer (IA)

Copy to:-

- (1) SPS to PCDA
- (2) PS to JCDA (SMS) For information please.
- (3) PS to JCDA (RPS)
- (4) All GOs (Main Office)
- ✓(5) SAO (OA Cell) Main Office ----- for uploading on official web site please.



( O. S. Yadav)

Sr. Accounts Officer (IA)