

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
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No.-12653...../DLFA, Date.....10.11.14.....
DLFA(prog)-XIV-Aud-13/2012

To

**The District Audit Officers,
Local Fund Audit, Odisha.**

Sub: Inordinate delay in submission of draft audit reports by the audit personnel.

Madam/Sir,

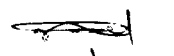
It has come to the notice of the undersigned that in a number of cases the auditors are not submitting the draft audit report soon after completion of audit but holding it back for an indefinite period deviating from the provisions contained in sub-para (2) of the Executive Instructions issued under the OLFA Act, 1948 in respect of Rule-17 of OLFA Rules, 1951. This creates unnecessary delay in finalisation of the audit report & delay in compilation of Annual Report.

In this context, it was instructed vide this Directorate letter no.-2655, Dt.12.03.2013 to stop the salary of the defaulting auditors who do not submit the audit reports for more than three months after completion of the audit of Gram Panchayats. Now, it is noticed that some auditors are delaying submission of the draft audit reports using the aforesaid directive as a shield. Further, it is felt that providing three months time for submission of audit report is too long & wastage of time particularly after introduction of ALFA.

In view of the above, it is decided to make it mandatory for audit personnel to submit the draft audit report within 30 days of completion of audit positively irrespective of category of institutions. If the audit personnel fail to submit the draft audit report within 30 days from the date of completion of audit, the DAOs are free to take disciplinary action as deemed proper observing all the formalities.

The instructions issued vide Lr. No.- 2655, Dt.12.03.2013 on this subject is hereby superseded. Copy of this letter may be circulated among all audit personnel for information.

Yours faithfully,


15/11/14
Director