

MINUTES OF MEETING ON AUDIT OF GP ACCOUNTS BY INSTITUTE OF PUBLIC AUDITORS OF INDIA (IPAI) ODISHA CHAPTER, BBSR HELD IN THE CONFERENCE HALL OF THE DIRECTORATE OF LOCAL FUND AUDIT, ODISHA ON 03.06.2015 AT 11.00 AM.

The meeting was presided over by Sri Ajaya Kumar Das, Examiner-cum-Director, Directorate of Local Fund Audit. The list of the officers present in the meeting is given at Annexure-A. The Director initiated the discussion with the members of IPAI and after a vivid discussion the following points were resolved:

- I. The Director reviewed the progress of audit and approval of audit reports for the accounting year 2011-12 & 2012-13 allotted to the IPAI for audit during 2014-15. Out of 3514 nos. of GPs allotted, the IPAI had programmed to audit 2985 nos. of GPs involving 3649 nos. of accounts and they have audited 2157 nos. of GPs involving 2639 nos. of accounts till 30th May 2015. On verification, it is revealed that, only 1031 nos. of reports have been approved leaving 531 nos. of reports pending with the auditors for submission, 553 nos. of reports pending with the reviewers for scrutiny and 42 nos. of reports pending with the DAOs for approval. The DAOs have already been instructed to complete the approval of pending audit reports by 10th of June, 2015. The Secy, IPAI was impressed upon to direct their auditors to submit the reports pending with them by 25th of June which will be approved by 30th June, 2015.
- II. It was decided that the Secretary, IPAI will submit the potential audit paras with substantial finding on different GPs audited during 2014-15 to the DLFA for purpose of Annual Report 2014-15 within 15 days.
- III. As regards to audit fees, out of total amount of Rs. 88,66,327.60 for 1214 nos. of accounts @ 6500/- per accounting year including service tax @ 12.36%, Rs.39,77,351.00 has already been paid in advance to the

IPAI firm. It was decided in the meeting to clear up all the audit fees due on approved audit reports on priority basis and the Secy, IPAI will submit the final bill after 30th June basing on the approved audit reports.

- IV. The Secretary, IPAI requested for enhancement of the audit fees for 2015-16. It was decided to place their proposal to Govt. in Finance Department for consideration.
- V. As regards to audit assignment to IPAI, it was proposed to assign the arrear accounts of 2011-12, 2012-13 & 2013-14 for audit to the auditors of IPAI during the programme year 2015-16. It was decided that the IPAI shall not allow the auditor/ audit team to conduct the audit of the same GP in two consecutive programme year.
- VI. Arrangement for training programme on drafting of audit report in common format in odia language will be made for the auditors, IPAI on 17th & 18th June, 2015. An exhaustive guide line on Grama Panchayat audit has already been sent to the Secretary, IPAI through ipaiodisha@gmail.com for circulation among the auditors to ensure the quality and audit reporting.
- VII. The proposal of audit assignment to the IPAI shall be submitted to the Govt. in Finance Department for approval and thereafter work order to the IPAI, will be issued to conduct audit.
- VIII. The detailed guide lines with the name of the GPs and accounting year will be prepared within seven days for onward transmission to all concerned.

The meeting ended with vote of thanks to and from the chair.


Director

Local Fund Audit.

ANNEXURE-A

The list of participants who attended the meeting:

1. Sri Sarat Kumar Behera, DE-cum- Joint Director.
2. Sri Hrishikesh Mitra, Assistant Director.
3. Sri Akshaya Kumar Mohanty, Secy, IPAI,
4. Sri Aswini Kumar Mohanty, Member, IPAI,
5. Sri Ajay Kumar Khuntia, Audit Superintendent, DLFA.

Memo No. 5207 ; Dt. 05-06-15
DIR-LFA5-AUDIT-85(P)-2015

Copy forwarded to all the District Audit Officers, Local Fund Audit for information and necessary action.


DE-cum-Joint Director.

Memo No. 5208 ; Dt. 05-06-15

Copy forwarded to the Joint Directors, DLFA/Deputy Directors, DLFA/Assistant Directors, DLFA/ Secy, IPAI, Odisha Chapter, C-1-12, AG Colony, Unit-IV, Bhubaneswar/All Audit Supdts./ Programme Section/Technical Director, NIC for information and necessary action.


DE-cum-Joint Director.

Memo No. 5209 ; Dt. 05-06-15

Copy forwarded to the Deputy Secretary to Govt, Finance (LFA) Department for information.


DE-cum-Joint Director.