

13.11. Format of Internal Audit Report (IAR)

| PART I – GENERAL INFORMATION | |
|--|---|
| Name of the department | : |
| Name and address of the Auditee | : |
| Name of the head of office of the Auditee at the time of audit | : |
| Audit Period | : |
| Audit Starting date and Completion date | : |
| Name/Names of Head of Offices during the period of audit | : |
| Name of incumbent in-charge of accounts | : |
| Name(s) of the Auditor(s) /Audit Team | : |
| Name of the Reviewing Officer | : |

| PART II– PENDING POSITION OF PREVIOUS AUDIT COMPLIANCE | | | | | | | | |
|---|--|---|-------------|---|-------------|--|-------------|--|
| A1:AG AUDIT | | | | | | | | |
| No. of Reports pending for compliance (Pending Position of Previous Audit Reports as per the previous audit report) | No. of Paras involved pending for compliance | No. of ARs/Paras added during the period of audit | | No. of ARs/Paras settled during the period of audit | | No. of ARs/Paras outstanding at the end of the period of audit | | No. of IRs/Paras where replies have not been submitted |
| | | Audit Reports | Audit Paras | Audit Reports | Audit Paras | Audit Reports | Audit Paras | |
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| A2: INTERNAL AUDIT & PERFORMANCE AUDIT | | | | | | | | |
|---|--|---|-------------|---|-------------|--|-------------|---|
| No. of Reports pending for compliance (Pending Position of Previous Audit Reports as per the previous audit report) | No. of Paras involved pending for compliance | No. of ARs/Paras added during the period of audit | | No. of ARs/Paras settled during the period of audit | | No. of ARs/Paras outstanding at the end of the period of audit | | No. of IRs/Paras as where first replies have not been submitted |
| | | Audit Reports | Audit Paras | Audit Reports | Audit Paras | Audit Reports | Audit Paras | |
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| B. PERSISTENT IRREGULARITIES | | | | |
|---------------------------------------|--------------------------------|---|--------------------------|--------------------------|
| Observation in previous audit reports | Reference number of IRs /Paras | Recommendations of audit for compliance | Status of the compliance | Reason of non-Compliance |
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |

PART – III SCOPE OF AUDIT

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| <ol style="list-style-type: none"> 1. Physical Verification of Cash, Bank, Stock and Others: (A template to be annexed as given in Appendix - 2 of this Manual). 2. List of records verified during Audit (List to be Annexed as per appendix -2) 3. Scope of Audit Conducted: (To be Described) |
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PART- IV– OBSERVATIONS AND RECOMMENDATIONS

| A. INTERNAL CONTROLS REVIEW | | | |
|--|--------------------|------------------------------------|--|
| | | | |
| B. MAJOR IRREGULARITIES | | | |
| Sl. No. | Observation | Effect /Impact /Consequence | Reference Numbers of documents/Annexure numbers of documentary evidence |
| | | | |
| | | | |
| | | | |
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| | | | |
| C. IRREGULARITIES specific to PSU | | | |
| Sl. No. | Observation | Effect/Impact/Consequence | Reference Numbers of documents/Annexure numbers of documentary evidence |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| D. IRREGULARITIES specific to Grant-in-aid Institutions | | | |
| Sl. No. | Observation | Effect/Impact/Consequence | Reference Numbers of documents/Annexure numbers of documentary evidence |
| | | | |
| | | | |

| E. IRREGULARITIES specific to Government Department | | | |
|--|--------------------|----------------------------------|--|
| Sl. No. | Observation | Effect/Impact/Consequence | Reference Numbers of documents/Annexure numbers of documentary evidence |
| | | | |
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| | | | |
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| F. OTHER IRREGULARITIES | | | |
|--------------------------------|----------------------------------|----------------------------------|--|
| 1 | Observation | Effect/Impact/Consequence | Reference Numbers of documents/Annexure numbers of documentary evidence |
| 1 | Verification of Receipts | | |
| 1.1 | | | |
| 1.2 | | | |
| 2 | Verification of Payments | | |
| 2.1 | | | |
| 2.2 | | | |
| 3 | Verification of Grants- in - Aid | | |
| 4 | Verification of advance | | |
| 5 | Verification of Works | | |
| 6 | Verification of Stores | | |
| 6.1 | | | |
| 6.2 | | | |
| 7 | Verification of Procurements | | |
| 7.1 | | | |
| 7.2 | | | |
| 8 | Verification of Reconciliations | | |
| 8.1 | | | |

| | | |
|---------------------------|--------------------------------|--|
| 8.2 | | |
| 9 | Utilization Certificate Review | |
| 9.1 | | |
| 9.2 | | |
| 10 | Budget and Actuals Review | |
| 10.1 | | |
| 10.2 | | |
| 11 | Contracts | |
| 11.1 | | |
| 12 | Systems Review | |
| 12.1 | | |
| 13 | Any Other Reviews | |
| 13.1 | | |
| G. RECOMMENDATIONS | | |
| Sl. No. | Recommendation | |
| | | |
| | | |

ANNEXURES

Annex - 1

Annex – 2

Annex - 3

Note: Please strike out which is not attached

| GLOSSARY | |
|-------------------------|----------------|
| Word/Term/Phrase | Meaning |
| | |

DATE:

PLACE: SIGNATURE OF THE AUDITOR

13.12. Follow up status on the audit observations raised in Audit of Government Departments

| As per Audit Report of the department | | | | | As per Follow up Audit Report | | |
|---------------------------------------|--------------------------|--|--|--|--|---|--|
| Para No. | Particulars of Objection | Plan of action for Settlement of Audit Observation | Time line provided for settlement of Audit Observation | Officials responsible for settling Audit Observation | Revised Plan of action for Settlement of Audit Observation | Revised Time line for settlement of Audit Observation | Officials responsible for settling Audit Observation |
| | | | | | | | |
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