

SOP of Internal Audit Section

Sl.No.	Activity	Detail/Actions required	Scheduled Time
1.	<u>Preparation of Audit Schedule</u>	Audit Schedule for the coming Financial Year is prepared. The schedule contains the names and designation of Team members for Audits of respective Lab/Institute/Unit, the tentative dates of Audit and the financial years being covered in Audit. Each Lab/Unit is covered in Internal Audit once every two financial years. The aforesaid schedule is put up through F&AO(IA)/ Dy.FA(IA)/ Sr. Dy.FA(IA) to FA, CSIR for approval.	By March 31 of the previous Financial Year
2.	<u>Notification of Internal Audit</u>	The OM communicating the schedule of Internal Audit to all concerned is issued with at least 30 working days remaining before the commencement of Audit.	30 working days before the Audit is scheduled
3.	<u>Issue of Letters to respective Directors for relieving staff</u>	Letters to concerned Directors requesting relieving of staff for Internal Audit are issued.	20 working days before the Audit is scheduled.
4.	<u>Issue of 14 Points letter to Director of Lab/Unit being Audited</u>	A list of 14 points is sent to Director of Lab being audited requesting that the records as detailed may be kept ready.	15 working days before the Audit is scheduled
5.	<u>Issue of Instructions and Audit Material to Audit Team Leader:</u>	a) Instructions for Audit Teams regarding requirement of special efforts to settle outstanding Internal Audit paras and proper drafting of reports. b) Also, instructions are issued to Audit Team Leader to ensure that Annual Accounts of Labs are inspected and thoroughly checked during Internal Audit. c) Audit material including Standard Audit Memos and other	7 working days before the Audit is scheduled

		required documents are provided to Audit Teams.	
6.	<u>Submission of Report by Audit Team</u>	<p>a) The Internal Audit team has to submit the Internal Audit Report to the Internal Audit Division, CSIR Hqrs. along with all the relevant material including certificate regarding discussion of highlights with Director of the concerned Lab.</p> <p>b) Internal Audit Team also has to take up all the outstanding paras pertaining to previous years, verify compliance wherever required and submit the status with comments of the Audit team along with the draft Internal Audit Report.</p>	Within 30 working days from the date of completion of Audit
7.	<u>Vetting and approval of Report in Internal Audit Section</u>	<p>a) The draft Report is examined in detail in the light of relevant rules and regulations.</p> <p>b) The report is also examined thoroughly with respect to the language and factual correctness.</p> <p>c) Significant and serious observations contained in the Report are highlighted for apprising FA, CSIR.</p> <p>d) The status of outstanding paras of previous Audit Reports is also examined in detail in the light of comments of Audit Team regarding the same as also the replies provided by the Lab. Thereafter, draft comments on such paras are prepared and included in the Report.</p> <p>e) The report is then put up through F&AO(IA)/ Dy.FA(IA)/</p>	30 working days from submission of the report

		Sr. Dy.FA(IA) to FA, CSIR for approval.	
8.	<u>Forwarding of Report to Lab</u>	On receipt of the Report after its approval by FA, CSIR, the requisite corrections are carried out in the Report and the Report is forwarded to the Head of Lab./Inst./Unit inspected.	07 working days from approval
9.	<u>Sending of replies by Lab</u>	The Labs/Units are required to peruse the report in detail, take requisite corrective/remedial measures, prepare & forward replies to the observations contained in the Report to Internal Audit Cell, CSIR Hqrs.	60 working days from receipt of Report.
10.	<u>Replies received from Labs</u>	<p>a) On receipt of the replies of the outstanding Internal Audit paras from the Labs/Units, the same are examined in detail in the light of relevant rules, regulations and instructions on the subject. If required, inputs from concerned Sections in CSIR Hqrs. are also sought.</p> <p>b) CSIR comments are drafted.</p> <p>c) The draft comments are put up through F&AO(IA)/Dy.FA(IA)/ Sr. Dy.FA(IA) for consideration and approval of FA.</p>	30 working days from receipt of replies from Lab.
11.	<u>Forwarding of CSIR Comments to Lab</u>	After approval of FA, the CSIR comments on replies provided by the Lab are communicated to the Sr.CoFA/CoFA/FAO of the Lab./Instt./Unit.	07 working days from approval of FA