

## Internal Audit &amp; Reports

S. No.	Details of work/Services done by the Section	Assistant Section Officer	Section Officer	Finance & Accounts Officer	Senior Deputy Financial Adviser
1.	<p style="text-align: center;"><b><u>Internal Audit Section</u></b></p> <ul style="list-style-type: none"> <li>• Programme for conducting Internal Audit for every financial year is to be prepared at F&amp;AO level. (For about half number of CSIR labs)</li> <li>• IA schedule will be sent to FA, CSIR for approval.</li> <li>• The approved schedule will be communicated to the concerned Lab and Team members (OMs are issued).</li> <li>• Instruction Letters, Audit Material and Reliving Letters are sent.</li> <li>• Once the Report is received in section it is scrutinized and calibrated at various levels i.e. Section, SO, FAO and Dy.FA (Updating paras and verification paras are accounted, if any).</li> <li>• Put up to FA, CSIR for final approval.</li> <li>• Finalization of Audit report at section level and list of outstanding paras is made.</li> </ul> <p>Final Material is communicated to the concerned lab, asking them to forward the replies on outstanding paras according to the SOP of IA Division.</p>	Sh.Arun Kumar	Sh.A.K.Sharma	Sh.Maharaj Singh	Sh.Rakesh Bidalia
	<p style="text-align: center;"><b><u>Internal Audit Replies</u></b></p> <ul style="list-style-type: none"> <li>• Reply received from Lab.</li> <li>• Scruitinization of replies at section level.</li> <li>• Put up to F&amp;AO/ Dy.FA for comments.</li> <li>• Finalized reply along with IA Division comments put up to FA, CSIR for approval</li> <li>• After approval from FA, CSIR final tabulation of replies and making of list of outstanding paras is done at Section level.</li> </ul> <p>Finalized replies are communicated to the concerned Lab along with the letter carrying instruction to forward the replies</p>				

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2.	<p style="text-align: center;"><b><u>Reports Section</u></b></p> <p>Submission of (a) Action Taken Report (ATR) to PAC (b) Action Taken Notes (ATNs) to Audit/Monitoring Cell. Upload all the ATN/ ATR on the portal namely "APMS" maintained by the O/o CGA. Submission of Reply of factual statement, Draft Para to Audit. Coordination with Audit Party during the conduction of Transaction Audit as well other special audit except SAR. Submission of information related to CAG para, as and when, sought by Ministry of Finance, Parliamentary Committee, Office of CAG, DSIR, etc. As per agenda of SAC meeting, preparation of presentation slides related to CSIR. Initiation of file related to "Entrustment of Audit". Submission of reply of Inspection Reports Paras of CSIR Hqrs. to audit. Submission of quarterly statement related to status of ATN/ATR on CAG/PAC paras to Monitoring Cell and Ministry of Finance.</p>	Ms.Meena Pant*	Sh.A.K.Sharma	Sh.Satish Kumar	Sh.Rakesh Bidal
	<p>Maintenance of OB and BR records. Works related to Inspection Reports of CSIR and its all constituents Lab/Institutes. Works related to submission of quarterly Hindi Reports. Works related to Audit Fee and RTI.</p>				

## 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&amp;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&amp;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./Inst./Unit.	07 working days from approval of FA