

INSTITUTE OF HUMAN RESOURCES DEVELOPMENT
PRAJEO TOWERS, VAZHUTHACAUD
THIRUVANANTHAPURAM - 695014

No. Fin B4/133/2015/HRD

Dated: 16/01/2015

CIRCULAR

Sub:- Constitution of Internal Audit Wing-Directions

Ref:- Proceedings No.EA4/14495/2012/HRD dated. 03/12/2014

As per the reference cited, two internal audit teams consisting of 5 members headed by a Junior Superintendent each were constituted for conducting audit in the IHRD institutions. Internal auditing is a very important process. It verifies the progress of the institution and clearly observes its financial credibility. A foolproof audit mechanism would prevent or control the irregular and unlawful payments. It brings out the exact academic and financial condition of the institutions. The audit team can suggest measures for improving the performance of the institutions for the ensuing years. It is the responsibility of the head of the audit team and his subordinates to make the audit work a fruitful one. The programme of internal audit will be charted and intimated to the team members by this office well in advance through the respective head of the institutions.

Internal audit team members should have their own responsibility, sincerity and dedication to their job and they must be a role model of the government servants. At the time of internal audit work, the team members must keep strict discipline and punctuality. The audit work shall be done without any fear or favour and the team will have to keep up secrecy among them by not disclosing the contents to anybody. They are undertaking the work in favour of the Director. They should co-operate with the Principal and the administrative staff of the institution for completing the work in time successfully. Before conducting internal audit, the team head and the subordinate staff members must have an exact idea about the existing orders and circulars issued by IHRD and the relevant rules in force. The internal audit team members should perform internal audit work in addition to the regular duty assigned to them by their parent institution as ordered vide reference cited.

The Audit note should have specific report in respect of Academic, Finance, Establishment, Purchase and PublicWorks matters of the institution under audit and any other irregularities/achievements if any to be noted in separate paragraph for easy identification. The team should inspect all registers and records as stated in the order vide reference cited. The team has also the right to call for any other records in connection with the audit. The head of the team must consolidate the audit report prepared by the subordinate team members and by himself. Two copies of the audit report to be submitted directly to the undersigned duly signed by the head of audit team and subordinate audit members accordingly. The expenditure on postage and the TA/DA payable to the members shall be met from the institution's fund. The consolidated audit report should reach in this office in the name of the Director within 5 days after the completion of the said audit.

The Principals and the administrative staff of the institutions should ensure that all the connected registers and records are made available to the audit party in time without fail. The non-co-operation to the auditors from the part of any officers will be treated as a serious negligence. The Principal should ensure the presence of himself and the administrative staff at the institution on the days of audit without fail. The whole hearted support of the Principal and his/her subordinate staff is essential to achieve the goal. Receipt of the circular should be acknowledged by return.


DIRECTOR 16/1/15

Copy to:

- 1) The team members (through head of the institution)
- 2) All head of institutions
- 3) CA to the Director
- 4) Administrative Officer
- 5) Finance Officer
- 6) Office Superintendent, Fin B
- 7) Establishment Section
- ✓ 8) Software Section (Publishing in IHRD Website)

