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DIRECTORATE OF COOPERATIVE AUDIT: ODISHA: BHUBANESWAR.

No. VI(I) 12/13 3121 / (P) / Audit-8 / Dated:- 29/05/2018

To

The Asst. Auditor General of C.S.
Kalahandi audit Circle, Bhawanipatana.

Subj:-

Regarding approval of T.P. and T.D. of
Concurrent Auditor deputed to Cooperative
Bank.

Ref:-

Your letter No. 683 dt. 5.5.2018.

Sir,

In this context, it is to clarify that since the duties and responsibilities of the concurrent auditors are same as the statutory auditors as per provisions provided under Rule 58(5) of OCS, Rules, 1965, they are functionally under the overall control and supervision of the local authorities of Cooperative Audit Directorate, even though they are deputed to Cooperative Organisations to work as Concurrent Auditors of such Organisations.

As the local authorities of Cooperative Audit Directorate have been mandated to make audit authorisation, supervise the work of Concurrent auditors and review/monitor the progress in audit, check T.P. and T.D. and write their CCR in pursuance of DCA(O) Circular No. 2469 dt. 8.11.2002, the Asst. AGCS of Circle is the appropriate authority to approve the Tour programme and Tour Diary of the Concurrent auditor. Copy of the approved Tour programme and Tour Diary be sent to Concerned Cooperative institutions for further action at their end.

Yours faithfully,

29/5/2018

Auditor General of C.S. Odisha

Memo No. 3122(15) / Dated:- 29/05/2018

Copy forwarded to the Asst. Auditor General of C.S. of Circles (Except Kalahandi) for information and necessary action.

29/5/2018

Deputy Auditor General of C.S. (O)

Memo No. 3123 / Dated:- 29/05/2018

Copy forwarded to the Secretaries of DCCBs/C.E.O.s of U.C.Bs for information and necessary action.

