

orate of Cooperative Audit : Orissa : Bhubaneswar.

No. 2245(16) / Dated 30/3/2002  
VI(I)62/99.(Pt.II)Audit-8.

All Assistant Auditor General of  
Co-operative Societies of Circles.

Sub:-

Authorisation to conduct audit - adherence  
to Section 62(i)(iii) of the O.C.S. Act, 1962  
regarding bar on same auditor authorised  
to conduct audit of the same society for  
two consecutive years.

Ref:-

This office Circular No. 4459 dt. 15.11.1999.

Sir,

As per provisions of Section-62(i)(iii) of O.C.S.  
Act, 1962 (Amendment Act, 1991), restrictions imposed on audit  
authorisation to be made to an auditor for conducting audit of  
a particular society for two consecutive years was communicated  
to you for its application in this office Circular referred  
above. In this said circular instructions, it was indicated that  
two auditors may be engaged to pull up arrear audit of a Co-op.  
Society by authorising them such audits for alternative years at one  
90.

Now Govt. of Orissa, Cooperation Deptt., in exercise  
of its powers conferred on it under sec. 123 of O.C.S. Act, 1962  
(Orissa Act 2 of 1963), have brought certain modifications in the  
provisions of clause (iii) of sub-section (1) of Section-62 of  
O.C.S. Act, which is as follows :-

Modifications

Section 62(1)(iii)

" The Auditor General shall so arrange the  
audit that the same auditor shall not audit the accounts of the  
same society for two consecutive Co-operative years ;

Provided that nothing in this clause shall apply  
to the Primary Co-operative Societies in the State of which the  
audit ~~is~~ work is pending for more than five years".

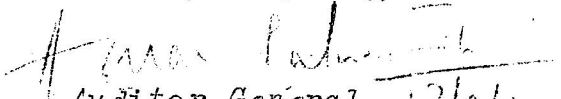
As per above modifications, the same auditor  
can now conduct audit of a particular Primary Co-operative Society,  
whose audit is in arrears for more than 5 years.

P.T.O.

You are therefore impressed upon to adopt the modified norm while making audit authorisations to auditors for conducting audit of Primary Co-operative Societies whose audit is in arrears for more than 5 years and see that all the arrear audits are completed and Audit reports get issued within minimum time.

This office Circular No. 4459 dt. 15.11.1999 stands modified to this extent and shall have immediate effect.

Yours faithfully,

  
Auditor General,  
Co-op. Societies, Orissa.

Memo No. 2246 /Dated 30/3/2002

Copy submitted to the Commissioner-cum-Secretary to Govt. of Orissa, Cooperation Department, Bhubaneswar for favour of kind information with reference to Co-op. Deptt. Memo No. 2208 dt. 26.2.2002.

Addl. Auditor General of  
C. S., Orissa, Bhubaneswar.

Memo No. 2247 <sup>(34)</sup> /Dated 30/3/2002

Copy to Legal Section/Audit-I/All Auditors of Central Audit wing for information & guidance.

Addl. Auditor General of  
C. S., Orissa, Bhubaneswar.

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C.22/3.