Vigilance & Anti-Corruption Bureau,
Vikas Bhavan, Thiruvananthapuram – 33.
E-mail:- vig.vacb@kerala.gov.in
Phone- 04712305393
Dated: ..08..2017.

No.P/520/2017

CIRCULAR No. 15/2017

Sub: Internal Audit Guidelines – reg.

2. Govt. Circular No.32/2005 Dated: 10.06.2005/Fin


02. The primary object of Internal Audit is to see that the initial accounts from which the accounts rendered by Departmental Officers are maintained in accordance with the financial rules and existing orders. The Internal Audit wing will examine the accounting records undertaken with a view to establish whether they correctly and completely reflect the transactions.

03. Internal Audit wing will audit the accounts of the offices under the control of Vigilance & Anti-Corruption Bureau. They well bring the financial/procedural irregularities to the notice of concerned officers at the time of audit and to ensure that the same is not repeated.

(Conti...2)
Internal Audit wing will give specific direction to the offices on how to rectify the defects as per the provisions/rules laid down by Government from time to time. They are also directed to report grave financial irregularities immediately to authority concerned and furnish copies of the audit report in due course. They will give much attention to follow up action on the audit conducted when grave financial irregularities are noticed.

Following guidelines are issued for the strict compliance to strengthen the functioning of Internal Audit System in the Vigilance & Ant-Corruption Bureau.

i) Audit programme of Internal Audit Wing should be prepared for three months in advance and a copy of the same should be forwarded to Government and the Offices concerned.

ii) Internal Audit wing should ensure that audit of accounts of all the offices under their control is conducted promptly and regularly.

iii) Ensure that all expenditure and disbursement are authorized, vouched and correctly classified.

iv) They should obtain rectification report on the objections raised in the report from the concerned and forward the same along with the specific remarks of Head of Department to Government within a fortnight.

v) Follow-up action on audit reports should be prompt and effective.

vi) All the audit objections on a report should be settled within three months.

Sd/-
Director

Copy to:- Superintendent, Internal Audit, VACB for information and necessary action.
All Section Heads/All Unit Heads
Manager/Accounts Officer/Administrative Assistant
CAs to Director, ADGP, Superintendent of Police(int.)
Stock file/Record File.

Forwarded/By Order
A.Sreekumari
Manager

S.R.29 08.