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Azadi Ka
Amrit Mahotsav



केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



क्र. CWC CO-IA/33/2022-I/A

दिनांक: 21.07.2022

सेवा में,

क्षेत्रीय प्रबंधक

केन्द्रीय भण्डारण निगम

क्षेत्रीय कार्यालय

अहमदाबाद / बेंगलुरु/ भोपाल/ चंडीगढ़/ चेन्नई/ दिल्ली/ गुवाहाटी/ हैदराबाद/ जयपुर/ कोच्ची/ कोल्कता/लखनऊ/
मुंबई / पटना

विषय: क्षेत्रीय कार्यालयों/निगमित कार्यालय स्तर पर आयोजित होने वाली विभिन्न अंकेक्षण के लिए ऑडिट दल के साथ बैठकें आयोजित करने तथा व्यवहार करने के लिए मानक संचालन प्रक्रिया (SOP) जारी करने के सम्बन्ध में ।

महोदय/महोदया

उपरोक्त विषय के सम्बन्ध में तथा सांविधिक आवश्यकता/दिशानिर्देशों/वर्तमान में लागू कानूनों के अनुसार, समय-समय पर विभिन्न ऑडिट किए जा रहे हैं। यह देखा गया है कि, ऑडिट करते समय न तो ओपनिंग बैठक और न ही समापन बैठक आयोजित की जाती है जिसके परिणामस्वरूप सूचना के प्रवाह में देरी होती है।

इसके अलावा, माइनर ऑब्जरवेशन, जिन्हें ऑडिट के समय चर्चा के दौरान ड्राप दिया जा सकता है को भी फाइनल ऑडिट रिपोर्ट में शामिल किया जा रहा है।

लेखापरीक्षा के सुचारु संचालन को सुनिश्चित करने के लिए, क्षेत्रीय कार्यालय (कार्यालयों) में आयोजित होने वाले विभिन्न अंकेक्षण (खातों/वित्तीय लेखा परीक्षा/आईएसओ ऑडिट के अलावा) के संदर्भ में निम्नलिखित एसओपी तैयार की गयी है।

अतः आपसे अनुरोध है कि सलग्न SOP का पूर्ण रूप से पालन करने की कृपया करें जिसके अंकेक्षण सुचारु रूप से संपन्न किये जा सकें।

(डॉ. एच बी दास)

उप-महा प्रबंधक (आं. अंके.)

प्रति:

1. विभागाध्यक्ष, समस्त विभाग, के.भ.नि., निगमित कार्यालय नई दिल्ली
2. प्रबंध निदेशक के निजी सचिव/ निदेशक (कार्मिक) के निजी सचिव /निदेशक (एम & सीपी) के निज सचिव /निदेशक (वित्त) के निजी सहायक, के.भ. नि., निगमित कार्यालय, नई दिल्ली को सादर सूचनार्थ ।

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IA Circular No. 01-2022

Subject: Standard Operating Procedure (SOP) for conducting meetings and dealing with the audit Team in reference to various audit conducted at Regional Offices and their jurisdictional units / Corporate Office reg.

As per the statutory requirement /guidelines /applicable laws for the time being-in-force, various audits are being undertaken from time to time. It has been observed that, neither the opening meeting nor the closing meeting is conducted while taking up the audits resulting in delay in the flow of the information and minor observations, which could be avoided with discussion during the course of audit, are also incorporated in the audit report. In order to ensure smooth conduct of the audit, following SoP's have been devised with a request for following the same scrupulously in reference to the audit(s) (other than accounts/financial audit/ISO audit) being conducted at the Regional Office(s)/Corporate Office:

- As and when any intimation is received from the audit party for conducting audit at any location of CWC, necessary coordination with the audit party needs to be made so as to ensure that the audit is commenced timely and smoothly.
- Information regarding schedule of commencement of audit to be communicated to Internal Audit Division, Corporate Office, New Delhi.
- An opening meeting to be arranged with the audit team at the beginning of the audit so as to make the auditor and auditee familiar with each other in reference to the audit and it may be ensured that all the HoD's are present in the meeting.
- Minutes of the opening meeting must be prepared and kept on record. A copy of the same to be forwarded to Internal Audit Division, Corporate Office, New Delhi for information purpose.
- The documents and records, the requisition for which have been communicated prior to the commencement of audit, must be kept ready for smooth conduct of the audit and submitted during the opening meeting.
- Ensuring timely availability of the required documents and records to the audit in time bound manner, where the requisition have been communicated post to the commencement of audit.
- Reply to the observation raised in the Audit Note/spot memo /spot note issued during the course of audit to be submitted promptly, with relevant supporting documents, for closure/drop of the referred observation audit note/ spot memo/ spot note and the observation which sustain even after submission of reply are further to

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- be discussed in the closing meeting by the concerned Regional Office/ Corporate Office.
- On completion of the audit, closing meeting to be arranged for discussion and deliberation in reference to the audit note/ spot memo/ spot note issued by the auditor during the course of audit.
 - Minutes of the closing meeting must be prepared and kept on record. A copy of the same to be forwarded to Internal Audit Division, Corporate Office, New Delhi for information purpose.
 - On receipt of the draft audit report, due analysis, by the concerned Regional Office, if report pertains to Regional Office and Concerned HOD of Corporate Office, if report pertains to Corporate Office, is to be made so as to ensure that the report does not contain any serious irregularity which needs immediate attention of the management. Wherever required, replies to the draft audit report be submitted so that the same is dropped and does not form part of the Final Audit Report.
 - On receipt of Final Audit Report, necessary replies, along-with the supporting documents thereof needs to be submitted as per the requirement/methodology adhering to the time schedule stipulated in the report.
 - In case of Significant Audit Findings (Part-IIA) paras issued by C&AG to Regional Office(s), concerned Regional Office has to forward the draft replies to the respective HoD's of Corporate Office for vetting.
 - Final replies to be forwarded by concerned Regional Office, after getting vetted by the Corporate Office, to the Internal Audit Division for onward transmission.
 - In case of Significant Audit Findings (Part-IIA) paras issued by C&AG to Corporate Office, concerned HoD's has to forward the replies to the Internal Audit Division for onward transmission.
 - In case of Audit Findings (Part-IIB) paras issued by C&AG to Regional Office(s), the concerned Regional Office(s) has to submit the replies directly to the C&AG along-with a copy to Internal Audit Division, Corporate Office, New Delhi for reference.
 - All Regional Office(s) shall furnish a monthly statement indicating thereby number of para(s) outstanding at the beginning of the month, number of para(s) raised (i.e. new para), number of paras settled and closing balance as regards to para outstanding. However, in the first report the Regional Office(s) has to mention the para outstanding as on date as opening balance describing in details the observation



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to the Internal Audit Division, Corporate Office, New Delhi. The first report in this regard shall be due for submission on 05.08.2022 and thereafter on monthly basis by 2nd of the following month.

- Internal Audit Division, Corporate Office, New Delhi, based on the reports furnished by concerned Regional Office(s), shall maintain the necessary records and monitor progress of their closure.
- In the event if any Division/ Regional Office receives any draft Para directly from the audit party, the same be brought to the notice of Head of Internal Audit (HOD-IA) at corporate office along with gist to the findings and reply/ comments on the same.
- Internal Audit Division shall consolidate and apprise the status to the management and shall also monitor regular review/ follow up action on the audit findings.

(Dr. H. B. Das)
Dy. General Manager (IA)