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DIRECTORATE OF COOPERATIVE AUDIT: ODISHA : BHUBANESWAR.

Circular No.VI(4)5/19 8/34 /Audit-1 (A)/ Dated 24/12/2020

Subject:- Submission of copy of Tour Programme and Tour Diary
by the Concurrent Auditors of APEX Cooperative
Societies.

Rule -58 (5) of OCS Rules, 1965 stipulates that the provisions of the Act and Rules as applicable to statutory audit of accounts of the Society shall also apply for Concurrent audit. Therefore, in term of the aforesaid rule provisions, the duties and responsibilities of Concurrent auditors are the same as the Departmental auditors and hence, they are functionally under the overall control and supervision of the local authorities of Cooperative Audit Directorate, although they are deputed to Cooperative Organisations to work as Concurrent auditors of such Organisations.

As the authorities of Cooperative Audit Directorate have been mandated to make audit authorisation, supervise the work of Concurrent auditors, review and monitor the progress in audit, the Concurrent auditors are duty bound to submit their Tour Programme and Tour Diary mentioning the work performed to the concerned authorities for the above purpose.

As such, all Concurrent auditors of APEX Cooperative Societies are hereby instructed to submit copy of their monthly Tour programme and Tour Diary to this Directorate besides submission of the same to the Chief Executive or appropriate authority of the concerned institution. It is imperative that the Tour programme is to be submitted at the beginning of each month and both Tour programme and Tour Diary are to be submitted even if audit work is attended within the Headquarters of the concerned Society.

This Circular instructions are to be followed scrupulously from the month January-2021.

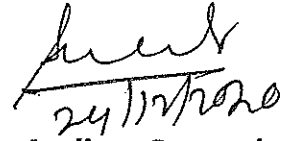

Auditor General
Cooperative Societies, Odisha

(P.T.O.)

Memo No. 8135 (15)

Dated 24/12/2020

Copy to Concurrent Auditors of APEX Cooperative Societies for information and strict adherence.



Joint Auditor General

Cooperative Societies, Odisha

Memo No. 8136 ✓

Dated 24/12/2020

Copy to Computer Cell for uploading in Directorate website / 10 spare copies.



Joint Auditor General

Cooperative Societies, Odisha