

DIRECTORATE OF COOPERATIVE AUDIT : ODISHA : BHUBANESWAR.

Letter No. VI(4)50/10 899 / Audit -2 / Dated:- 15/2/16

To,

All Assistant Auditor General,
Cooperative Societies of Circles.

Sub:- Use of colour pencils for the purpose of audit
of Cooperative Societies in the State.

Ref:- Letter No. 6655(16) Dt. 21.12.2012 of this
Directorate.

Sir,

Please refer to the letter under reference on the captioned subject, where in it was clearly instructed the colour of the pencil will be changed in an anticlock wise manner. Accordingly 'Green' Colour Pencil for statutory Audit and Concurrent/Final Concurrent Audit, 'Blue' Colour Pencil for Re-audit & special audit and Red Colour pencil for Test audit are to be used for a period of three years with effect from 1.4.2016 irrespective of year of audit. The Auditors (SAAGCS & ACS) of your circle may please be instructed in the matter for conducting audit of Cooperative Societies accordingly.

The Concurrent auditors deputed to different Cooperative Societies/Organisations under your jurisdiction may also be instructed to act accordingly.

In view of the above, you are requested to place your indent with Government press for different colour pencil as prescribed at your level.

This is Extremely Urgent.

Yours faithfully,

Prasenjit
Auditor General,
Cooperative Societies, Odisha.

Memo No. 900 / Dated:- 15/2/16
Copy forwarded to the Chief Executives/ Secretaries of
all Apex Cooperative Institutions/Central Coop. Banks/ Urban Coop.
Banks/ RCMS / Card Banks/ Sugarmills/ Dist. Coop. Milk Union for information.

Jyoti
15/2/16
Deputy Auditor General,
Cooperative Societies, Odisha

Memo No. 901 / Dated:- 15/2/16

Copy forwarded to the Registrar of Cooperative Societies, Odisha, Bhubaneswar/ Director of Textiles, Odisha/ Director of A.H. & V.S, Odisha/ Director of Fisheries, Odisha/ Director of Handicraft and Cottage industries, Odisha/ Director of Industries, Odisha/ Managing Director, O.S.C.B. Ltd./ Managing Director, OMFED, Bhubaneswar for information.

Juendy
15/2/2016

Deputy Auditor General,
Cooperative Societies, Odisha.

Memo No. 902 / Dated:- 15/2/16

Copy to the Establishment Officer/ Section Officer, Estt. Section/ All SAAGCS and ACS of Central Audit / All SAAGCS/ Auditors of C.S. under deputation to OSCB and MARKFED/ All Seats of Audit Section /G.F./ 20 S.C.

Juendy
15/2/2016

Deputy Auditor General,
Cooperative Societies, Odisha.

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