



केन्द्रीय विद्यालय संगठन

KENDRIYA VIDYALAYA SANGATHAN

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No. F. 1-189/2014/केविस/ले परीक्षा

दिनांक 22.01.2016

The Deputy Commissioner
Kendriya Vidyalaya Sangathan,
All Regional Offices/ZIETs

Subject: Outsourcing of Internal Audit to CA firms-Reg.

Madam/Sir,

Your attention is invited to this office letter of even number dated 24.04.2015 and 18.05.2015 on the subject cited above vide which you were requested to obtain the quotations, from the Chartered Accountants Firms empanelled with O/o of State AG and to submit the required financial implication to this office. On receipt of the required information/financial implication projected by the Regional Offices, the same was put up before the Finance Committee Meeting held on 6th July 2015. The Finance Committee made certain observations that the Chartered Accountants Firms perhaps quoted the rates without studying the scope of Audit work in the Kendriya Vidyalayas.

In view of the above, it is requested to forward the scope of work(enclosed) to all the CA firms which have already quoted the rates for your Regional Office. Further, the said firms may be asked to quote the rates afresh keeping in view of the scope of work forwarded by this office. The required information may be submitted to this office in the following format.

Name of the Regional Office	Name of the CA firm which is selected as L.1	Audit fees per KV per year	Total expenditure per annum towards Audit fees for all KVs	Total Expenditure per annum towards TA/DA for all KVs	Total Expenditure per annum (4+5)
01	02	03	04	05	06

It is also requested further that the attested copies of comparative statement and the copies of the quotations received from the firms should also be sent to this office for record.

This may be treated as urgent and the required information is submitted to this office by 25.01.2016.

Yours faithfully,

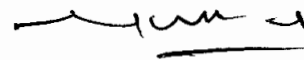
Encl: As above.



(S.Muthusivam)
Assistant Commissioner (Audit)

Copy to:-

1. PA to Joint Commissioner (Fin), KVS (HQ) for information.
- 2✓ SO (EDP) with the request for uploading the above in the KVS website.



Assistant Commissioner (Audit)

SCOPE OF AUDIT

- a) **Reliability and Integrity of Information** – Internal auditors should review the reliability and Integrity of financial and operating information and the means used to Identify, measure, classify and report such information.
- b) **Compliance with Policies, Plans Procedures, Laws and Regulations** – Internal auditors should review the systems established to ensure compliance with those policies, plans-procedures, laws and regulations which could have a significant impact on operations and reports and should determine whether the organization is in compliance thereof or not.
- c) **Safeguarding of Assets** – Internal auditors should review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- d) **Economical and Efficient Use of Resources** – Internal auditors should appraise the economy and efficiency with which resources are employed.
- e) **Accomplishment of Established Objectives and Goals for Operations or Programmes** – Internal auditors should review the operation or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned.
- f) **Evaluation and providing reasonable assurance about the Risk Management** – Internal Auditors should evaluate and provide the reasonable assurance about the risk management, control and governance systems are functioning as intended and will enable the organization's objectives and goals to be met. The Audit should report about the risk management issues and Internal controls, deficiencies identified and provide recommendations for improving the organizations operations, administrative policies in terms of both efficient and effective performance.
- g) **Provide support to the Organizations anti-fraud programmes** – Internal Auditors will provide support to the organizations anti-fraud programmes.
- h) The audit of the Vidyalayas should be conducted once in a year.
- i) The audit should cover one year transactions (preferably up to 31st March of previous financial year).
- j) Number of days of Audit will be 3 working days.
- k) Man power required to conduct the Inspection of one unit is (3) three members viz. team leader (1) and 2 Assistants.
- l) Inspection Memo has to be issued to the DDO's of the units and obtain reply thereto before finalizing the Draft report.
- m) Draft report should be handed over to the DDO and brief the audit points before leaving from the unit.