

OFFICE OF THE DIRECTOR GENERAL OF COMMERCIAL AUDIT , CHENNAI-34

REVISED AUDIT PROGRAM OF LAP-II

Supervised by : Shri. Prem Ranjan, SAO (TNCHC-5011840)

Shri. A.V. Sibin, AAO (RAP/CoPT) from 01.12.2020 to 11.12.2020

Duration of Audit	No. of Working Days	Unit	Nature of Audit
No change up to 09.12.2020			
10.12.2020 to 16.12.2020	5	Palakkad PIU	TA on Toll Operations in NHAI in Southern India. Visit to Palakkad PIU including one day visit to Paliyekkara Toll Plaza (Extension).
17.12.2020 to 21.12.2020	3	NHAI, RO Thiruvananthapuram	Verification of records relating to Chakka Bypass.

Further programme will follow.

Holidays

Dec: 5,6,12,13,19,20,25,26,27

Following instructions to be complied without fail

1. In compliance to Hqrs' instruction vide letter dated 23.08.2017, & CA-I section Letter No. DGCA/CA-I/5-02/2018-19/510 dated 21.01.2019 LSAOs are to submit the Desk Review Report to D(CA) prior to commencement of audit.
2. Note for audit of implementation units, selected to the AIL/AALs being audited, is to be submitted to DIR (CA) for approval within 4 days of commitment of audit
3. The softcopy of the IR should be sent by e-mail to co-ordination section on the concluding day and the hard copy be sent within 3 days, as per format para had by compliance audit guideline.
4. The audit party have to review the old pending inspection report paras (closure/updating) and the compliance report may be sent to coordination.
5. Each member of Audit Party have to furnish code of ethics in prescribed format.
6. Draft Factual Statement has to be prepared for each II A paras along with KDs, to be submitted in a separate folder/file and along with the DIR.
7. Details of total No.of P.Os/W.Os/Contracts and sampling method used for selection of P.Os/W.Os/Contracts and for review may be enclosed as a working sheet, along with the latest Checklist on audit of Contracts and report as per DIR's instructions dated 25.06.2020.
8. Title Sheet duly filled including Annexures may be submitted. Along with contribution submitted.
9. Party Personnel to ensure completion of audit, despite other members going on leave

10. All the Tables/working incorporated in the DIR should be in Excel-Sheet disclosing formulas adopted.
11. DIR should be discussed with head of the office. If not available with the next lower level, indicating the reasons.
12. The name of incumbent head of the office of the auditee and the names of the audit party members should be indicated in Part IA of DIR.
13. As per order of DIR/CA, DIR should be submitted with the checklist forwarded vide email dated 16.12.2019
14. Note for selection and audit of Implementation Units, (Territory/Depot/DO/AO/BP) needs to submitted by SAO(LAP/RAP) prior to 4 days of commencement of audit for approval. No change is to be taken up with approval of GO.

Sd/-

Senior Audit Officer/CA-I

Copy to

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|------------------------|--------------------------|
| 1. Party Personnel | 2. SAO (Admn) |
| 3. PA to Director (CA) | 4. Claims Section |
| 5. PS to DGCA | 6. PA to Director (Admn) |
| 7. Reports Section | 8. SAO (CA-3) |