

INTERNAL AUDIT : SCOPE

RE : ADMINISTRATIVE HEADS

1. All Head Office – vouchers to be pre-audited;
2. Checking Cash / Bank vouchers for payment with Cash/Bank Book;
3. Checking posting from petty Cash to Ledger;
4. In cases of the other offices, post audit shall be carried out on the vouchers received vis -a-vis the relevant statements of financial transactions. Offices. Checking Petty Cash and Bank payment vouchers & relevant documents of regional offices. (Auditor must ensure that all ROs sent their relevant vouchers /documents within 5th of the following month.);
5. Checking Membership Register and Reconciliation with Accounts Receivables;
6. Internal Auditors to ensure that transaction are made in accordance with the contents of all relevant office order etc. including those for authority levels. They are also ensure that necessary approvals have been obtained wherever applicable;
7. After receipt of the voucher files from the different offices, the Internal Auditor to conduct a preliminary scrutiny and certify that there are no apparent basic mistakes, necessary BR statements have been prepared, cash and bank balances are justified by the transactions recorded, payments are evidenced by receipts, no cases overdraft, etc.;
8. Checking Salary Register with payment records in Cash Book;
9. Checking Franking Advance pass Book and Dispatch Register;
10. Checking postings from Cheque Register to Cash Book;
11. Checking Journal Vouchers including Adjustment entries;
12. Preparation, Checking of Bank Statements and Reconciliation of Bank Balances and Assisting in other financial statement (MIS) etc.;
13. Calculation of Service Tax Payable and Maintenance of Input service Tax Register;
14. Checking details of liabilities and provisions;
15. Checking of Govt. grant ,statutory payments and sundry creditors;
16. Checking all subsidiary register including Loan/Advance/leave Register and provide support and necessary guidance in preparation of Asset Register;
17. Budgets are to specifically referred to for checking compliance thereof and deviations must all be checked for approvals etc.;
18. Checking quarterly and also Annual trial balance;
19. The administrative Budgets are to be specifically referred to for checking compliance thereof and deviations must all be checked for approvals, etc.;
20. Quarterly E filling of TDS Return and extraction of the same (Form 16, 16A, 24Q,26Q);
21. Statutory payments and returns (including for Tax Deducted At Source PF, Professional Tax, Income Tax, Insurance Premium, etc.) to be monitored in context of compliance of set statutory provisions;
22. Recommendations regarding system / method and maintaining of books of Accounts and Registers;
23. Bank reconciliation to be checked in detail particularly in context of treatment of dishonored Instruments;
24. Monitoring of allocation of transactions of different types to the respective Accounts;
25. Special emphasis on monitoring the transactions for the all India Bank Accounts;
26. Accounting for Tax Deducted at Source from the Council and confirm of receipts of necessary certificates;
27. Any other verification / Checking incidental and conducive to audit work within board frame of Scope and coverage of internal audit as envisaged.

RE: PROMOTIONAL ACTIVITIES

1. Accounting for collections of different promotional events including event wise segregation;
2. Such event wise list to be tallied with lists of participating members to be confirmed from the report of the coordinating officer;
3. Ensuring that expenses on Promotional Activities from all offices are in term of the Budget for the said events;
4. Appropriate approval levels to be ensured even if expenditure is budgeted;
5. To ensure that statutory rules and Council's rules are not contravened;
6. To ensure that events for which transactions are taking place are part of the Council's approved calendar of activities subject to duly authorized changes from time to time;
7. To ensure optimum utilization of Government grant;
8. Checking for Export Promotion Activities and reconciliation of the activities with Code Budget and RE Budget as approved by the Ministry time to time during the year;
9. Checking for disbursement of subsidy as per MDA guideline.

Eligible firms should apply with hard copy of the firm's CV addressed to the Secretary CAPEXIL, Vanijya Bhavan, 1/1 Wood street, 3rd floor, Kolkata-700016 in a sealed envelope superscribing "Application for Internal Auditor" at the earliest and latest by 7th April, 2016.