## INTERNAL AUDIT REPORT

OF

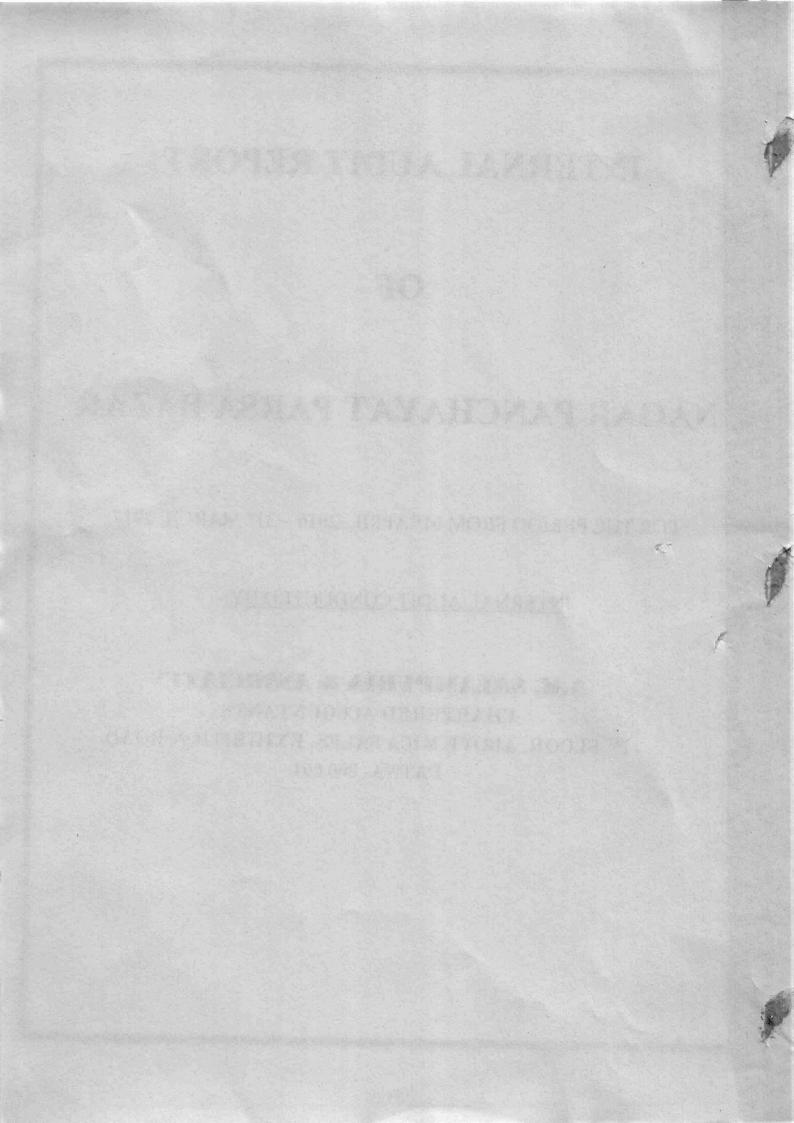
# NAGAR PANCHAYAT PARSA BAZAR

FOR THE PERIOD FROM 01st APRIL, 2016 – 31st MARCH, 2017

INTERNAL AUDIT CONDUCTED BY:-

## A.K. SALAMPURIA & ASSOCIATES

CHARTERED ACCOUNTANTS  $1^{\text{ST}}$  FLOOR, ABOVE MICA SALES, EXHIBITION ROAD PATNA- 800~001



### A. K. Salampuria& Associates CHARTERED ACCOUNTANTS

1st Floor, Above Mica Sales **Exhibition Road** Near Chanakya Cinema Patna - 800 001 Mob. -9835224585

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#### INTERNAL AUDITOR'S REPORT

To, The Principal Secretary UD & HD, Govt. of Bihar Patna

Dear Sir,

We have conducted Internal Audit of the Books of Accounts and related document and vouchers of Nagar PanchayatParsa Bazar for the period from 01stApril, 2016 to 31stMarch, 2017 in terms of our appointment letter issued by the DMA cum Joint Secretary, UD & HD, Govt. of Bihar, Patna wide & SLMA/G-12/AKS & A/2016/137/40, Letter No:-SPUR-PMU/194/IA-140ULBs 05/04/2016.

The salient points of the scope covered by the Internal Audit are as follows:

1. The effectiveness of Internal Control System.

2. Compliance or Non-Compliance of Bihar Municipal Act along with their rules and regulations and related directives by UD & HD.

3. Sources of Revenues of ULBs and their proper collection or non collection with interest and penalty wherever applicable.

4. Status of Implementation of SAS of Property Tax in the ULB.

5. Vouching of payment above Rs.10,000.00 and their adequacy and appropriateness.

6. Verification of Procurement Process made by the ULBs.

7. System of issuance of Utilization Certificate.

8. Compliance with the Legal and Statutory Requirements.

Moreover, our scope of examination also covered the requirements of the specific points as spelled out by the management of the UD & HD. The result and recommendations of our Internal Audit are set out in Scope, Observations and Annexures of our report.

The Statutory Auditor of the UD & HD expresses opinion as to the true and fair view of the financial statements. We have not expressed any opinion on the financial statements and accordingly, this report should not be constructed as our opinion on the financial statements.

ForA. K. Salampuria& Associates

Chartered Accountants Firm Regn. No. - 004285C

(CA. AnandDokania) Partner

M. No. - 400822

Place: Patna Date: 19.07.2017

