

**Circular Memo No 66/Q/2013 Date 19.02.2013**

Sub: - Office Procedure – Job Charts of Senior Auditors and Junior Auditors –  
Instructions – Issued

Ref: - 1) Department and Functionary Manuals of the Department  
2) AP State Audit Rules 2000

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The RDDs, DDs, DAOs and AAOs are informed that even today the Departmental Manual and Functionary Manuals are the only available sources to know the Job Charts of the various functionaries in the Department. But there is a general perception in the Department that the Department and Functionary Manuals are out dated and the provisions are not applicable to today's changing situations though they are still valid with minor changes. Moreover these Departmental and Functionary Manuals are not available in most of the Offices of the Department.

Keeping in view of the changing role of the Auditors in the present day Audit challenges and changes taken in the Department such as introduction of AP State Audit Rules 2000, Territorial Audit System, e-Governance initiatives and Generational Change with various Recruitments etc., the Job Charts of the Auditors, who are involved in the Audit and both Senior Auditors and Junior Auditors, are revised, wherever necessary, and issued afresh in the Annexure to this Circular Memo

The RDDs, DDs, DAOs, DAOs (RA), AOs and AAOs are instructed to communicate these Job Charts to all the Senior Auditors and Junior Auditors working under their control and issue instructions to strict implementation of these Job Charts with immediate effect.

**Sd/-  
DIRECTOR**

**Encl:** Annexure

To,  
All RDDs, DDs, DAOs, DAOs (RA) and AOs, State Audit, in the State,  
All AAOs, State Audit, in the State through their Controlling Officers,  
All Controlling Officers in the Directorate,  
All Section Officers in the Directorate,  
All Senior Auditors in the Department through their Controlling Officers,  
All Junior Auditors in the Department through their Controlling Officers

**//Forwarded by Order//  
AAO Q**

## **JOB CHARTS OF SENIOR AUDITORS AND JUNIOR AUDITORS**

(Issued vide Circular Memo No 66/Q/2013 dated 19.02.2013)

### **Introduction**

The Senior Auditors and Junior Auditors work directly under the Control of AAOs. They conduct Audit on the Accounts of Local Authorities or Other Authorities as per approved Annual Action Plan for Audit either independently or in Team as Team Members or under the Direct Supervision of the AAO concerned. In other words the Senior Auditors and Junior Auditors are the actual Auditors at field level and they work with the AAO in a Team Spirit to derive good and qualitative Audit. The Audit conducted by the Auditors will be reviewed by the AAO to ensure whether all the Funds or Accounts were audited or not and whether all Audit Objections which ought to have been raised, have actually risen or not.

### **JOB CHART OF SENIOR AUDITOR**

#### **Field Functions**

- 1) Conducting the Audit as per approved Annual Action Plan for Audit either Individually or in Team as Team Member
- 2) Accompany and Assist the AAO/AO/DAO/DD/RDD/Director for Audit/Inspection Work including Entry and Exit Conferences on Audit
- 3) Proceeding to any place or institution for any purpose like Audit or Inspection or Verification of File etc
- 4) Accompany and Assist the AO/DAO/DD/RDD/Director in Settlement of Audit Objections

#### **Desk Functions**

- 1) Looking after the entire Establishment Matters (where there are no Junior Auditors)
- 2) Making correspondence with other Departments or Local Bodies or Local Authorities etc., in regard to Audits done by them either individually or in Team
- 3) Attending the Periodicals and other Correspondence work relating to other o/o AAOs/DAO/RDD/Directorate (where there are no Junior Auditors)
- 4) Attending to Reviews, Reports etc., to be initiated in o/o DAOs/RDDs/Directorate in r/o subordinate offices
- 5) Pre-Audit of Expenditure Bills of various Auditable Institutions such as AMCs and HR&CEIs
- 6) Pre-check of Pay Fixation Statements of Staff of PRIs & ULBs under Revision of Pay Scales from time to time
- 7) Preparation of Information for DARRs & CARRs
- 8) Updating the Audit and Administrative Registers and Records every month as per Office Order issued by the AAO/DAO

#### **Statutory Functions**

- 1) Conducting of Audit as per AP State Rules 2000
- 2) Conducting of Audits which are assigned to them as per approved Annual Action Plan for Audit

- 3) Conducting the Audit of major Auditable Institutions as Team Member as per Work Distribution Order issued by the Team Leader
- 4) Submission of Draft Audit Reports along with Rough Notes, Check Lists to the AAO for Review and approval or for forwarding the same for the approval of the DAO after Review
- 5) Submission of Draft Audit Notes along with the Rough Notes, Check Lists to the Team Leader, where Team Work is assigned, and assist the Team Leader in preparing the Draft Audit Report by compiling the Audit Notes
- 6) Recording and updating the Register of Audit Objections, every month, duly recording Audit Objections raised and settled during the month and pending at the end of the month
- 7) Submission of Draft Special Letters, every month, on Audit Objections of Serious Nature as per Rule 7 of AP State Audit Rules 2000 or else Certify that there are no such Serious Nature of Audit Objections in the Audit Reports pertaining to them either individually or in Team
- 8) Submission of detailed Note on the Serious Irregularities noticed in the Audit during the month to the AAO for onward submission to the DAO as per Government Orders or else Certify that there are no such Serious Irregularities Noticed in the Audit during the month
- 9) Submission of Draft Surcharge Certificates as per Rule 9 of AP State Audit Rules
- 10) Attending to Surcharge Appeal files of other correspondence work on Surcharge Action
- 11) Verification of Utilization Certificates and updating the Register of Utilization Certificates from time to time
- 12) Preservation of Audit Reports along with the Rough Notes, Check Lists and connected Registers and Records as per Records Retention Provisions in various Codal provisions including District Office Manual read with Rule 11 of AP State Audit Rules 2000

## **JOB CHART OF JUNIOR AUDITOR**

### **Field Functions**

- 1) Conducting the Audit as per approved Annual Action Plan for Audit either Individually or in Team as Team Member
- 2) Accompany and Assist the AAO for Audit/Inspection Work including Entry and Exit Conferences on Audit

### **Desk Functions**

- 1) Looking after the entire Establishment Matters
- 2) Making correspondence with other Departments or Local Bodies or Local Authorities etc., in regard to Audits done by them either individually
- 3) Attending the Periodicals and other Correspondence work relating to other o/o AAOs/DAO/RDD/Directorate
- 4) Updating the Audit and Administrative Registers and Records every month as per Office Order issued by the AAO/DAO
- 5) Preparation of Information on DARRs and CARRs

## **Statutory Functions**

- 1) Conducting of Audit as per AP State Rules 2000
- 2) Conducting of Audits which are assigned to them as per approved Annual Action Plan for Audit
- 3) Conducting the Audit of major Auditable Institutions as Team Member on written orders of AAO
- 4) Submission of Draft Audit Reports along with Rough Notes, Check Lists to the AAO for Review and approval or for forwarding the same for the approval of the DAO after Review
- 5) Submission of Draft Audit Notes along with the Rough Notes, Check Lists to the Team Leader, where Team Work is assigned, and assist the Team Leader in preparing the Draft Audit Report by compiling the Audit Notes
- 6) Recording and updating the Register of Audit Objections, every month, duly recording Audit Objections raised and settled during the month and pending at the end of the month
- 7) Submission of Draft Special Letters, every month, on Audit Objections of Serious Nature as per Rule 7 of AP State Audit Rules 2000 or else Certify that there are no such Serious Nature of Audit Objections in the Audit Reports pertaining to them either individually or in Team
- 8) Submission of detailed Note on the Serious Irregularities noticed in the Audit during the month to the AAO for onward submission to the DAO as per Government Orders or else Certify that there are no such Serious Irregularities Noticed in the Audit during the month
- 9) Preservation of Audit Reports along with the Rough Notes, Check Lists and connected Registers and Records as per Records Retention Provisions in various Codal provisions including District Office Manual read with Rule 11 of AP State Audit Rules

Apart from the above, the Auditors, both Senior Auditors and Junior Auditors, should perform different kinds of functions (Audit and Administration including Pensions) in the day-to-day administration in each o/o AAO/DAO/RDD as directed by their Controlling Officers in the interest of the Department from time to time

## **General Service Conditions for Auditors**

- a) Every Auditor shall confirm implicitly to all rules which shall, from time to time, be made for Regulation and Good Order of the Service and cultivate a proper regard for its honor
- b) Every Auditor shall act with respect and deference towards all Official Authorities and observe a respectable and peaceful line of private conduct and avoid all partisanship
- c) Before Audit is taken up, the Auditor should thoroughly acquaint himself/herself with the Rules relating to the Local Authority/Other Authority he/she is auditing and important and general checks should be applied as the Audit comprises various detailed processes
- d) Auditor should deal with and answer any legitimate request for advice but refrain from giving Local Authority or Other Authorities rulings in doubtful points of procedure or expressing independent opinions connected with the interpretations of the Act without obtaining the orders of Director or the other Superior Officer concerned
- e) Before conclusion of the Audit, the Auditor should peruse the copy of latest Administration Report, the Budget and the Government Orders/Instructions relating to them, if any, and gain knowledge of the Financial Position of the Local Authority or Other Authority

- f) Finally, it should clearly be understood that while no efforts should be spared to conduct with the utmost thoroughness and efficiency, all the Auditors, both Senior Auditors and Junior Auditors, at the same time show greatest courtesy and politeness to the Officers and Subordinates of Auditable Institutions and behave in such a way to command confidence and close co-operation of the Staff of the Auditable Institution which would ensure, to a great extent, the speedy completion of work

### **Accountability of Auditors in Audit and Administrative Matters**

The Auditors are accountable to the Assistant Audit Officers in Audit Matters of their respective portions, for arithmetical accuracy of Books, Accounts, Records, Statements or whatever papers they Audited and for omissions in Audit. Further the Auditors are solely responsible for the omissions and commissions in the above said Audit Matters including the Accounts.

In the Administrative Matters the Auditors, both Senior Auditors and Junior Auditors, are held accountable to their higher Authorities ranging from immediate Controlling Officer (AAO) to Appointing Authorities (RDDs in r/o Senior Auditors and DAOs in r/o Junior Auditors) as per Service Rules, Conduct Rules and Disciplinary Provisions issued by the Government from time to time.

### **Assessment of Performance of Auditors**

The performance of the Auditors, both Senior Auditors and Junior Auditors, shall be assessed on their achievement in the above three fold (Field, Desk and Statutory) functions such as number of Files they attend, the Nature of work they do, the Number of Audits the conduct, the quality of Draft Audit Report including Audit Objections raised and the quality in Special Letter Objections of Serious Irregularities they submitted to the DAO through their Controlling Officers (AAOs)

The DAO/DD/RDD should, during their inspections, verify the Distribution of Work among the Auditors, both Senior Auditors and Junior Auditors, and follow up action on the Audit Reports by the Auditors and AAOs and certify the updation of Records and Registers pertaining to the Audit and Administration by the Auditors and AAOs.

Sd/-  
**DIRECTOR**

//Forwarded by Order//  
AAO Q