



PONDICHERRY UNIVERSITY

(A Central University Established under the
Pondicherry University Act 1985)

Internal Audit Wing, VC's Secretariat

Shri. K. Krishnasamy
Internal Audit Officer

R.V. Nagar, Kalapet
Puducherry – 605 014

No. PU/IAO/2013-14/965

Dated 07-8-2013.

CIRCULAR

Procedure for conducting Internal Audit Inspection

It has been under active consideration of the University authorities for quite some time to evolve Internal Audit Procedure in order to conduct internal audit of all the Departments and Administrative Offices of the University regularly. Accordingly, Internal Audit Procedure has been evolved and approved by the Vice Chancellor. I am directed to convey the above Internal Audit Procedure to all the Departments/Administrative Offices.

Procedure for conducting Internal Audit Inspection

- a. On the advice of the Vice Chancellor, IAO will draw the Internal Audit Programme for every quarter in advance and get it approved by the Vice Chancellor.
- b. On completion of inspection of each Department/Unit, the audit observations may be consolidated and signed by the Internal Audit Officer and the same may be discussed with the HOD/Section concerned.
- c. Then the Report may be submitted directly to the Vice Chancellor for perusal and approval.
- d. Approved report will be issued to the Department concerned with a copy to Registrar and Finance Officer within a period of fifteen days from the date of completion of inspection.
- e. IA wing will follow up the report so issued for compliance by the Department concerned.

- f. IAO will submit a monthly report on the status of the Internal Audit reports to the Vice Chancellor by 7th of every month.
- g. At the end of the financial year, IAO will consolidate the reports issued during the year [upto 31st March] and submit a consolidated Internal Audit Report to the Vice Chancellor by 20th April every year.
- h. Internal Audit Wing will ensure completion of internal audit of all the Departments/Units of the University in a cycle of two years.
- i. Internal Audit Team will, if required, issue Test Audit Memos requesting for additional information to the HOD/Unit during the inspection.
- j. Surprise Inspection of the Units will be carried out as per the orders of the Vice Chancellor.
- k. 'System Study' on any area, if required, will be conducted by the IA Wing as per the orders of the Vice Chancellor.

In addition to Internal Audit Inspections, Internal Audit Officer will carry out any other official assignment given by the Vice Chancellor.

/BY ORDER/


Internal Audit Officer

To

1. All the Directors, Dean, HODs of Schools/Depts/Centres of the University
2. All the Officers of the University

Copy to

1. The Asst. Registrar, Vice-Chancellor's Secretariat for the kind information
of the Vice Chancellor
2. The Private Secretary – to Director (SEI&RR) for kind information
of the Director (SEI&RR)
3. The Asst. Registrar (PCR), Registrar's Secretariat for the kind information
of the Registrar
4. The Private Secretary – to Finance Officer for the kind information
of the Finance Officer
5. Private Secretary – Controller of Examination for the kind information of
the Controller of Examination