

# **Citizens' Charter**

(Directorate of Cooperative Audit, Orissa, Bhubaneswar)

## **The Objective:**

This charter is a declaration of our mission, goals, values, efforts, duties, standard and our sincere commitment to Cooperative Societies set up in Orissa. The Charter provides the citizens, a brief overview of the functioning of the Directorate of Cooperative Audit and the various services and remedies available under the provisions of the Orissa Cooperative Societies Act 1962 and the Rules made there under. This document provides information about the powers, functions and duties of the various authorities functioning under this Directorate, right from the District level upto the Directorate level. The Charter also provides information about the services available at different levels, the manner in which the citizens can access these services and how to seek a remedy to their problems. This Charter does not in any way create any new legal right but attempts to provide information to the citizens at one place and in a simple and easy manner, for enforcing their existing rights.

## **Our Service:**

This Directorate is committed to the welfare and economic upliftment of the cooperative community in general. The Directorate conducts audit of accounts of all Co-operative Societies registered under Orissa State Co-operative Societies Act 1962, in a free, fair and impartial manner without any fear or favour.

Every Co-operative society shall get its accounts audited at least once in each year by the Auditor General of Cooperative Societies or by a person authorised by him under Section 62 of the said Act. The Directorate conducts audit of societies as per the annual audit programme as drawn up at the beginning of the year.

Surcharge action under Section 67 of OCS Act 1962 is also taken against the officers and office bearers of the cooperative societies on the basis of Audit, Inspection, Enquiry or Liquidator's Report for causing deficiency in the assets of the society. Our whole endeavour in this regard is to restore the assets of the cooperative societies.

The Directorate has set certain standards in the form of Circular instructions, which would work as guide to auditors and also bring uniformity in audit. While conducting the audit, the audit staff will examine the financial and administrative transactions and see that true and fair view of the financial position of the society is reflected in audit.

As per the MoU signed between the State Government and the Reserve Bank of India, the statutory audit of all Urban Co-operative Banks with deposits exceeding Rs.25.00 crore has to be conducted by Chartered Accountants appointed by the Auditor General of Cooperative Societies in consultation with the Reserve Bank of India. So also audit of CC Banks & OSCB is being conducted by Chartered Accountants as per amendment of the Act.

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|--|-----------------------------------|
| 1. State Level (Bhubaneswar)                           | Directorate of Co-operative Audit |
| 2. District Level (16 Circle Offices for 30 Districts) | Assistant Auditor General of C.S. |

## **Facilities Provided:**

The department provides the following services to members of Cooperative societies and the general public in matters relating to audit of accounts of Cooperative societies:

1. They may inform with necessary details and copies of documents wherever needed, in matters relating to perfunctory audit of accounts and in cases where serious irregularities,

frauds or misappropriation of funds, stocks and other property of the societies are not reported correctly or properly in the statutory audit reports. The Directorate will immediately take action on the petition, if necessary the Directorate will arrange for re-examination or re-verification of accounts and to incorporate the lapses in the next Audit Report

2. Where there is a prima-facie case of fraud or misappropriation or embezzlement or fraud not detected or not properly examined by the Auditor during the regular audit or misclassification of accounts or for any other valid reasons, the Directorate will order for re-audit to exhibit true financial position of the institution.

3. Abridged information regarding the status of audit, financial position of major Co-operative Societies is available on the departmental website.

### **Orissa Right to Information Act 2005:**

Public may obtain information from the competent authority under the Right to Information Act 2005, after paying the prescribed application fee and prescribed information fee for the information sought for.

### **Grievances Redressal:**

This Directorate is sensitized to redress grievances in a responsible and effective manner. Grievances are attended to on priority. When a complaint is received in the Directorate, it is examined by the section concerned. If need be, the comments of the society concerned, official/ nonofficial is called for within a specified time period and comments received from the society is examined and sent to complainant, if required. Besides, the public can meet the Auditor General of Cooperative Societies on Friday between 4.00PM to 5.00 PM. This Directorate would respond to any complaint regarding audit of Cooperative Societies in the State.

This Directorate would like to appeal to the stake holders to provide full and complete information of the grievances in order to enable timely settlement of the issues involved. It would be our effort to settle grievances thus received from the stakeholders within a shortest possible time.

### **Contact Point:**

Auditor General of Cooperative Societies  
Directorate of Co-operative Audit  
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