

STATEMENT OF AUDIT REPORT

"Internal Audit of Accounts"

FOR THE FINANCIAL YEAR 2015- 16

BHATPARA MUNICIPALITY

1/1, West Ghoshpara Road, P.O-Kankinara

Dist: North 24 Paraganas, W.B-743126

M/s. SUJIT RAI & ASSOCIATES

Chartered Accountants

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Ref. No.

Date.

To
The Chairman,
Bhatpara Municipality
1/1, West Ghoshpara Road, P.O-Kankinara
Dist: North 24 Paraganas, W.B-743126

Subject: "Internal Audit of Accounts" Report for the period from 1st April 2015 To 31st March, 2016

We have conducted the Internal audit of accounts of Bhatpara Municipality at the Head office where books of accounts are maintained & came across certain internal control weaknesses and lapses during the course of the audit, which we are highlighting in this report, the Scope of the internal audit of accounts was checking the efficiency & effectiveness of the internal control and verification of related records, Further we have given recommendation for rectifying/strengthening the same.

We have audited the books of account along with balance sheet, Income and Expenditure account, Receipt & Payment account, vouchers and records of Bhatpara municipality at Head office, for the period 01/04/2015 to 31/03/2016. Preparation of these financial statements (Books of account) is the responsibility of Bhatpara Municipality; our responsibility is to express an opinion on these financial statements (books of account) based on our audit findings. In carrying out the audit we have given emphasis on introducing system and procedure to enable the urban local body (Bhatpara) to carry on the operation in a smooth way with better internal control system. However the clerical errors which were rectified then and there during the course of our audit and other matters, which in our opinion are not material, have not been dealt with in this report.

This audit report contains the comments on the accounting treatment with regard to classification, conformity with the best accounting treatment, accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transaction with regard to compliance with laws, rules and regulations and efficiency-cum performance aspects etc are reported through inspection Reports/Audit reports separately.

We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform audit to obtain reasonable assurance about whether the financial statements (books of account) are free from material misstatements. An audit includes examining on evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimation made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.



Based on our audit, we report that

We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit.

In our opinion, proper books of accounts and other relevant records have been maintained by Bhatpara Municipality as required under provision of the Municipal act and rules in so far as it appears from our audit of such books and subject to the observation made below.

We believe that the given recommendations shall improve the existing controls. Further we hope that these recommendations are implemented as early as possible.

In the end we are thankful to the concerned personnel of the Municipality who have extended their support during audit exercise.

For SUJIT RAI & ASSOCIATES
Chartered Accountants

Sujit Kumar Rai
(CA. SUJIT KUMAR RAI)

Proprietor
M.NO. 066409
F.R.N-326850E



Place: Kolkata
Date: 29/06/2017