



DISTRICT RURAL DEVELOPMENT AGENCY: JAJPUR

At-Jajpur, P.O.-Jajpur, Dist.-Jajpur, Odisha. Pin-755 001.

E-Mail - ori-djajpur@gramsat.nic.in,

Ph./Fax - 06728-222054

Letter No. : 3408

DATE : 10.07.19

To

All BDOs/Tahasildars/District level Officers,
Jajpur District.

Sub: Nomination of Participants for the three weeks certificate training programme on "Risk based Internal Audit" at SIRD & PR during 22 July to 10 August, 2019 - regarding.

Ref: SIRD & PR Letter No. 1567(10)/Dt.24.06.2019 &
Letter No. 1628(10)/Dt.01.07.2019.

Sir,

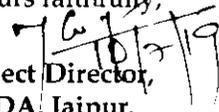
With reference to the letters on the subject cited above, I am to intimate you that as per the instruction of MoRD, GoI, SIRD & PR will be organizing 3 weeks certificate programme on "Risk based Internal Audit" at SIRD & PR, Bhubaneswar during 22 July to 10 August, 2019. The participants should be Serving/ Retiered Govt. Officials having knowledge on financial matters. The Officials having experience in the field of Project Management, Audit, Accounts, Finance, Engineering & Rural Development and other social sectors will be given priority.

In this regard you are requested to nominate at least one person to this office by 17th July 2019 in the form attached at Annexure-II.

This is for your information and necessary action.

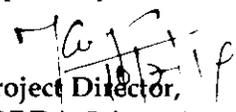
Encl: as above

Yours faithfully,


Project Director,
DRDA, Jajpur.

Memo No. 3409/Dt. 10.07.19

Copy to the DIO, NIC, Jajpur for information. He is requested to publish the attached document for nomination of ToT Programme in the district website for wide publicity.


Project Director,
DRDA, Jajpur.

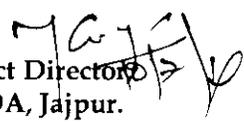
Memo No. 3410/Dt. 10.07.19

Copy to the Establishment Section, DRDA, Jajpur for publication in the Office Notice Board for wide publicity.


Project Director,
DRDA, Jajpur.

Memo No. 3411/Dt. 10.07.19

Copy submitted to the Collector, Jajpur for favour of kind information.


Project Director,
DRDA, Jajpur.

ToT on "Internal audit of Rural Development Programme"

Application Form

Name of the Participant (CAPITAL LETTERS ONLY)	
Designation & Department	
Status of Employment	
Male / Female	
Educational Qualification	
Year of Work Experience	
Years of Experience in Training, Auditing, Rural Development	
Brief description of present nature of work	
Brief description of Experience	
Contact Number	
Alternative Contact Number(If Any)	
Email ID	
Address for Communication	
Nominated Agency	
Indicate the reasons for choosing the training	
Signature	



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STATE INSTITUTE FOR RURAL DEVELOPMENT & PANCHAYATI RAJ

PANCHAYATI RAJ AND DRINKING WATER DEPARTMENT, GOVT. OF ODISHA



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Roopa Mishra, IAS
Director

No. 1628(00)/SIRD&PR, Bhubaneswar

Date: 01.07.2019

APD Cskill Development
Dor

2058
3-7-19

To

The Collector / PD, DRDAs
(Angul, Cuttack, Jajpur, Kendrapada & Koraput)

Sub: Request for nomination of the participants for a three week certificate programme on "Risk based Internal Audit" at SIRD & PR during 22 July to 10 August, 2019.

Ref: This office Letter No.1567/SIRD & PR Dt.24.06.2019

Madam / Sir,

I am to say that the Ministry of Rural Development (MoRD) with a budgetary provision of about of Rs.1.12 Lakh Crore carries out programmes like MGNREGS, NRLM, DDU-GKY, PMGSY, NSAP & PMAY-G etc. The programmes encounter complexities and associated Risks which need to be addressed on a continuous basis and to develop a very strong and robust transparency and accountability frame work for zero tolerance to corruption. Internal Audit is one of the important mechanisms which helps a programme to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management and to ensure effective utilization of funds of Rural development programmes.

As per the instruction of MoRD, GoI, SIRD & PR will be organizing a 3 Weeks Certificate Programme on "Risk based Internal Audit" at SIRD & PR, Bhubaneswar during 22 July to 10 August, 2019. The participants should be Serving / Retired Officials having knowledge on financial matters. The officials having experience in the field of Project Management, Audit, Accounts, Finance, Engineering & Rural Development and other social sectors will be given priority. The participants after completion of three weeks certificate programme on "Risk based Internal Audit" will be assigned the task of conducting internal audit on various flagship programmes of MoRD, GoI. The detail concept note for the programme is attached at Annexure -I.

I would therefore request you to nominate 10 willing and suitable retired officers / in service officers from your district to attend the certificate course at SIRD&PR having expertise in the above areas during 22 July to 10 August,2019. The nomination form for the participants is also enclosed at Annexure -II which may be dully filled up and send the same to SIRD & PR by E-mail- sirdorissa@gmail.com before 10th July, 2019. After scrutiny of the nominated officers, the name of the shortlisted officers will be informed to your office to relieve them to report at SIRD & PR, Unit-8 near Stewart School, Bhubaneswar on 22nd July, 2019 at 09:00 AM. The participants will be provided with free lodging and boarding at SIRD & PR hostel during the training period.

Sri Ramesh Chandra Dash, (OS&ES) Chief Course Coordinator, (Cell: 7328027546) and Sri B K Panda, (Cell: 9910008883) and Sri Tapas Ranjan Sahu, (Cell: 8895761343) as Course-Coordinator may be contacted for further clarification.

Soliciting your kind co-operation.

Yours Sincerely

Director

Encl: Concept Note & Nomination Form
Copy to:

1. The APD (Training) to follow up the nomination in the respective district at the earliest.

Office of the Chief Controller of Accounts
Ministry of Rural Development
KrishiBhawan, New Delhi

Certificate course on Internal Audit

1. In recent years, there has been growing realization and appreciation of the role and contribution of internal audit towards better control and outcomes. But, the capacities of internal audit organization both at Ministry level, as well as in the states have not augmented and modernized to scale. Further, in the absence of common and agreed framework Internal Audit is being conducted independently by State Govt. As of now there is no arrangements for synergy in the planning and sharing of internal audit reports and their outcomes.
2. Ministry of Rural Development plans to make internal audit as a key instrument for improving performance and accountability in implementation of its schemes. Efforts to strengthen Internal Audit in the Ministry and the states have already been initiated.
3. Ministry constituted an Expert Advisory Group (EAG) to advice on strengthening of internal audit. EAG submitted its report to Hon'ble Minister in month of March, 2018. Major Recommendations of EAG include measures for strengthening the efficacy of financial management systems, and more specifically the internal audit function. Particularly, from the risk management perspective, EAG has given a road map for establishing the internal audit function as an instrument for enhancing efficiency and effectiveness of MoRD schemes. It suggests measures for strengthening internal audit as an instrument of management control across programmes up to grassroots level.
4. Office of CCA, MoRD, is conducting Risk Based Internal audit of various schemes of MoRD including MGNREGS, PMAY-G etc.
5. In order to make internal audit more effective and automated an internal audit portal, namely GRIP (GRameen Internal Audit Portal) has been developed and put to use after its launch in June, 2017 by the Hon'ble Minister of Rural Development. The GRIP helps sending the audit reports online to the auditee units for their compliance.
6. In order to create capacity in the field of IA, certificate course on Internal Audit has been developed. It is aimed at creating a pool of certified Internal Auditors across the country, with an understanding of risks and programme challenges. Based on the recommendations of the EAG, Department of Rural Development through National Institute of Rural Development & Panchayati Raj (NRDPR), Hyderabad has developed a certificate programme for Internal Auditors based on the inputs from the office of CCA. The first batch of Certificate Course was inaugurated by Secretary (RD) on 1st August, 2018

at NIRD&PR. Presently Certificate Course is being conducted by NIRD & PR at Hyderabad with academic and technical support of Office of CCA, IIA etc. Till December, 2018 total 3 batches including 65 candidates has been trained.

7. This course of three week duration has theoretical, Ministry specific modules and one week module for actual internal audit to be conducted in the field. Course curriculum is available on the website of MoRD at [https://rural.nic.in/sites/default/files/Course Material of Certificate Progra](https://rural.nic.in/sites/default/files/Course%20Material%20of%20Certificate%20Programme%20on%20Internal%20Audit.pdf) [mme on Internal Audit.pdf](https://rural.nic.in/sites/default/files/Course%20Material%20of%20Certificate%20Programme%20on%20Internal%20Audit.pdf) (soft copy is also enclosed with the email).
8. For the filed audit, program and audit details will be provided by office of CCA. One team leader cum mentor will be deputed from Delhi with the audit team of trainees to guide, handhold and evaluate their performance.

9. Identification of Trainees

Ministry will write to different cadre heads and states seeking nomination of trainees and prospective trainers. Further, Institutes (SIRDs, INGAF, NIFM) also need to write to Chief Secretaries of the concerned State Government and Principal Secretaries, handling Rural Development, Panchayati Raj, Social Welfare, Health and some other social sector departments. Officers heading these departments may be requested to send the names of the willing officers working in the Internal Audit setup or working in any other setup which is likely to be used for internal audit purposes. The officers who have already superannuated and having the experience in the field of project management, audit, accounts, finance, engineering departments or even IT may also be tapped. Apart from this, other in-service officers may also be recommended provided they are likely to superannuate in the coming six months and they are suitable to conduct IA. This may be done so that soon after their superannuation they will be engaged in internal audit activities on their successful completion of certificate course. Recommended names from the states and other sources will be compiled by respective institute and same will be sent to o/o CCA with endorsement to NIRD. CCA will maintain the names and panel and coordinate allocation of names for the training and related matters through NIRD.

10. Training Institutions:

As target to train Internal Auditor is quite challenging, it will be needed that at least 2500 auditors are trained every year in coming two years. Therefore, there is a need to engage more centres for imparting training for certificate course. For training of 2500 auditors in one year, at least 20 other centres apart from NIRD& PR are needed. Every centre is expected to conduct about 7-8 courses per year comprising of at least 25 trainees in each batch.

11. Resource Persons:

Training of trainers will be done by NIRD&PR. Total about 150 master trainers will be required to impart training at around 20 centres.

12. Evaluation:

There will be four stage evaluations in certificate course:-

Stage 1:- After completion of 1st week, test will be conducted by training institute.

Stage 2:- After completion of 2nd week test will be conducted by training institute.

Stage 3:- During the internal audit, team leader will evaluate the trainees.

Stage 4:- After completion of internal audit as part of this training, audit team of trainees will submit audit report and will make presentation for expert panel.

A training centre-wise expert Panel of senior officers (serving or retired IA experts) will be constituted for evaluating performance of the internal auditors and ranking them as per Stage 4. This panel will be managed by CCA-IA after getting inputs from NIRD/SIRD/INGAF/NIFM etc.

After clearing the above said evaluation process candidate will be given the certificate. Certificate would be valid for one year and it will get revalidated for one more year if the certified auditor completes at least one internal audit assignment during the year. This certification, once given would remain valid for a maximum period of three years, if the auditor successfully completes at least one audit every year. After three years, candidate have to undergo a refresher course through e-module to get his/her certification extended for another term of three years.

13. Engagement of certified auditors:-

A pool of around 5000 certified internal auditors will be constituted and the services of the consultants will be hired for undertaking the work of Internal Audit for various schemes being administered by the M/o Rural Development, preparation of audit reports, preparation of annual review, forwarding of audit reports to the concerned authorities. Follow up of audit paras, vetting of ATRs and any other work assigned by the competent authority.

Apart from engagement of auditors by MoRD, auditors from the panel will be engaged by State governments for conducting Risk based Internal Audit. Indicative terms of engagement is as under:

- (a) Regular auditors may be employees of Government of India or State or auditors engaged on contractual assignment. Auditors engaged on contract shall be certified auditors.
- (b) Certified auditors may be engaged on monthly emolument basis, as per the extant rules. In MoRD, certified auditors are engaged on emoluments of Rs.40,000/- or Rs. 45,000/- as per their seniority at the time of their superannuation.
- (c) Apart from regular auditors, assignment based engagement of certified auditors by the CCA as well as States may be done as per the following indicative conditions:
- The services of the certified internal auditors may be hired for undertaking the work of Internal Audit for various schemes of Govt, preparation of audit reports, preparation of annual review, forwarding of audit reports to the concerned authorities.
 - Follow up of audit paras, vetting of ATRs and any other work assigned by the competent authority.
 - The emoluments shall be Rs.3000/- per day including D.A and local T.A.
 - While on tour, the consultants will be entitled for TA as follows:-
 - (a) If journey is less than or equals to 6 hours- 2nd A.C train ticket/ Bus
 - (b) If journey is more than 6 hours – Economy class air ticket.

Pre-requisite to be selected as Training Institute for this course:

1. Training centre must have infrastructure capabilities to run this certificate programme. This includes training rooms, computer lab and hostel/residential facility for the outstation trainees. One batch will consist of 25-30 trainees.
2. There will be two week class room module and every module shall be evaluated as per the procedure given above and further details to be provided later.
3. Institute to maintain the demographic data base of trainees, evaluation status and status of their engagement.
4. Institute must have a training coordinator to run the program and also manage the field audit. This coordinator will undergo one day orientation program at NIRD.
5. Institute is expected to nominate experts/ resource persons to be trained as master trainers at NIRD&PR, Hyderabad.
6. Budgetary estimates for conducting one batch.

Support system from MoRD will be provided through NIRD&PR, Hyderabad