

Internal Audit Department

Audit is an important department of any organization. It is a managerial function of controlling the use and policies of the organization's money/budget. PROSHIKA Audit Department is responsible for monitoring and conducting audits of the financial activities of its Development Areas. This department has been working to maintain financial order through regular monitoring and audit activities as well as to work properly according to the policy. The target for the 2021-2022 budgets was to monitor and audit 60 development areas. Due to the impact of Covid-19, monitoring and audit activities have been completed in 39 development areas. After monitoring and auditing various recommendations and suggestions are provided by this department to the higher authorities. Some of the main recommendations are mentioned below:



- a) Providing short term training to the Branch Managers on account management;
- b) Correcting minor accounting deviations promptly;
- c) providing regular reports to higher authorities;
- d) writing off waste and unnecessary materials;
- and e) standardizing the formats used in all development areas.

The development areas where monitoring and audit work has been carried out are: *Saturia Sadar, Kamta Saturia, Lauhajong, Dohar, Muktangon, Chanpai Nawabganj, Mahananda, Tongibari, Padma, Raninagar, Naogaon, Godagari, Rajbarihat, Bholahat, Shimpura, Sreenagar, Shimpura and Baraigram.*

Table : Special investigation or accounting of work

Name of the Month	Development Area/other	Type of work
August 21	Dhanisafa (Mathbaria)	Special investigation of financial irregularities
September '21	Harirampur	Special inquiry into personnel management
Nov '21	Satkania Integrated Agricultural	Evaluation of Finance Program
February 22	Jhitka	Assisted in accounting work
March '22	Nimtali	Investigation into financial irregularities and management
April '22	Harirampur	Assisted in accounting and litigation work
May '23	Carp Hatchery (Rangpur)	Assistance in accounting work

In addition to the above areas and works, special investigations have been completed in five development areas and accounting assistance has been provided in two development areas. Practically 46 development areas including audits and investigations have been completed, making it possible to achieve 77% of the target. It should be noted that due to Covid-19, it was not possible to carry out the audit activities at the field level as per the target.