

AMNEX

User Manual General Audit Module

Selection of System Integrator for design, development, implementation and maintenance of an Integrated IT-based MIS Platform for the Department of Agriculture, Maharashtra, and SMART Project along with design and development of new modules in the MIS application as per the requirements of SMART



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Introduction

Auditing of an organization refers to the systematic and independent examination, review, and evaluation of its financial records, statements, processes, systems, and controls. It is typically conducted by a qualified external professional or an internal audit team to ensure compliance with relevant laws, regulations, standards, and internal policies. The primary purpose of auditing is to provide an objective assessment of the organization's financial health, operational efficiency, risk management practices, and internal controls.

Here are some key aspects and objectives of organizational auditing:

Financial Auditing: This involves examining the organization's financial statements, transactions, and records to ensure accuracy, completeness, and compliance with accounting principles and reporting standards. Financial audits assess the organization's financial position, performance, cash flows, and adherence to legal and regulatory requirements.

Internal Control Evaluation: Auditing evaluates the effectiveness and reliability of an organization's internal controls. This includes assessing the design and implementation of control systems to mitigate risks, safeguard assets, and ensure the integrity of financial reporting and operations. Internal controls may include the segregation of duties, authorization processes, access controls, and documentation procedures.

Compliance Auditing: This type of audit focuses on determining whether the organization is complying with applicable laws, regulations, contractual obligations, and internal policies. Compliance audits help identify areas of non-compliance, assess the organization's adherence to legal requirements, and recommend corrective actions if necessary.

Operational Auditing: Operational audits review the efficiency and effectiveness of an organization's operations, processes, and procedures. It aims to identify areas for improvement, cost-saving opportunities, and operational risks. This type of audit often assesses factors such as resource utilization, quality controls, productivity, and overall performance.

Risk Assessment: Auditing includes evaluating the organization's risk management practices. This involves identifying potential risks, assessing their impact and likelihood, and determining whether adequate controls and mitigation strategies are in place to manage those risks effectively.

The results of an audit are typically documented in an audit report, which provides an overview of findings, recommendations for improvement, and any identified deficiencies or non-compliance. The report serves as a valuable tool for management, stakeholders, and regulators to gain insight into the organization's financial integrity, operational efficiency, and compliance with relevant standards and regulations.

1. Auditing Compliance Access:

After getting PARA uploaded by an auditor from his login, against the specific accounting center (AC). The PARA's will be visible to that accounting center (AC). The PARAs are visible to the AC's nodal officer and accountant only.

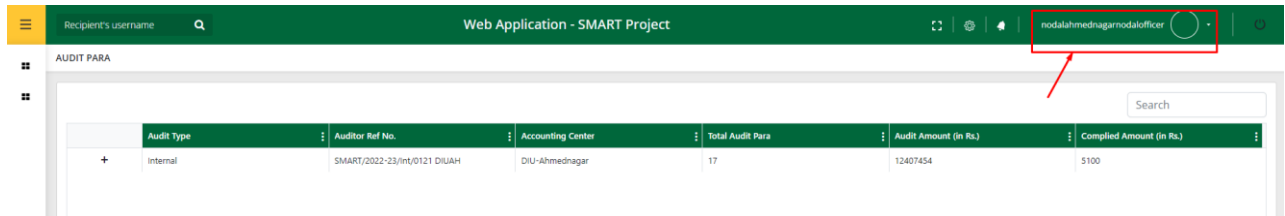


Fig.1

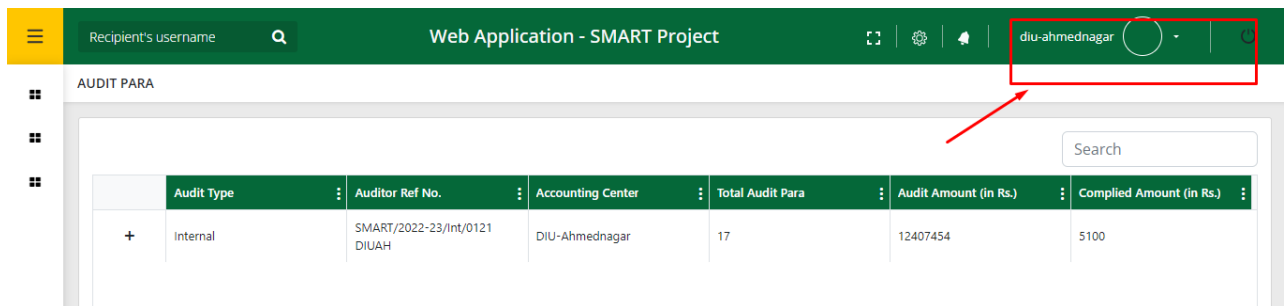


Fig.2

Fig 1 and 2 display the PARAs assigned for compliance. It is only visible to Nodal and Accountant logins only.

2. Auditing Compliance Process:

Once the PARAs are uploaded, then it will be automatically assigned to the accountant and nodal officer.

- a. To initiate the process of auditing for the accounting center Accountant must navigate to the following options.

Finance Management System → Audit → Auditor Audit Para. As refer in Fig.3.

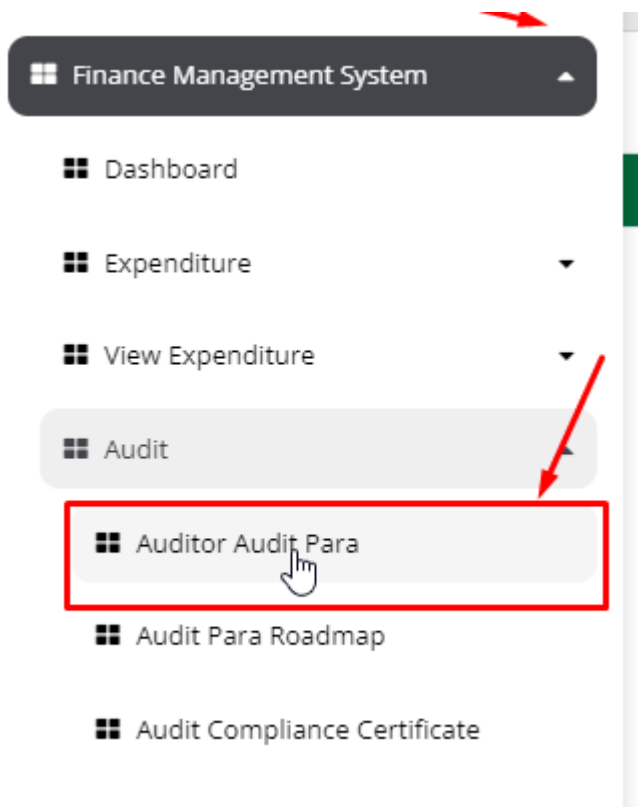


Fig.3.

b. On landing on the AUDIT PARA page, select the specific AUDIT SCHEDULE. Expand the AUDIT SCHEDULE by selecting “+.” PARA’s list in the schedule will be displayed.

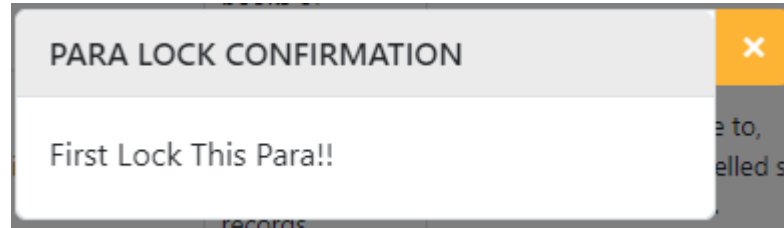
AUDIT PARA

Search

Audit Type		Auditor Ref No.		Accounting Center		Total Audit Para		Audit Amount (in Rs.)		Complied Amount (in Rs.)			
Internal		SMART/2022-23/int/0121 DIJAH		DIU-Ahmednagar		17		12407454		5100			
Lock/Unlock	Bill No	Bill Date	PPSAS No	Para No	Audit Category	Audit Section	Audit Para Title	Audit Description	Severity	Para Status	Para Amount (in Rs.)	Compliance Amount (in Rs.)	Action
<input type="checkbox"/>	B718	03/09/2023		1	Non - Monetary	Finance	Deficiency in maintenance of primary and secondary books of accounts	Primary books of accounts like Bank Reconciliation Statement are not being maintained	Critical	Dropped/Accepted by Auditor	0	5000	
<input checked="" type="checkbox"/>	B15	05/09/2023		2	Monetary	Finance	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Partially Accepted by Auditor	1112	100	<input type="button" value="Compliance"/> <input type="button" value="Clarification"/>
<input type="checkbox"/>	B4794	03/09/2023		3	Monetary	Finance	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	6492		<input type="button" value="Compliance"/> <input type="button" value="Clarification"/>
<input type="checkbox"/>	B133	03/03/2023		4	Monetary	Finance	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	20000		<input type="button" value="Compliance"/> <input type="button" value="Clarification"/>
<input type="checkbox"/>	B135	03/03/2023		5	Monetary	Finance	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	1652000		<input type="button" value="Compliance"/> <input type="button" value="Clarification"/>
<input type="checkbox"/>							Incomplete and improper	Payment has been made to,		Submitted by			<input type="button" value="Compliance"/> <input type="button" value="Clarification"/>

1 - 1 of 1 items

- c. To initiate the compliance process, Accountant must LOCK that PARA. Locking of the PARA signifies that the accountant has started working on that PARA and no other person can work on it.



If the accountant proceeds without locking the para, then he will get the error.

- d. After locking the PARA, an accountant may arise with doubts and issues during complying with the PARA. In that case, an accountant may raise a CLARIFICATION by selecting to CLARIFICATION button, on the right-hand side of the PARA.

Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	6492	<input type="button" value="Compliance"/> <input type="button" value="Clarification"/> <input type="button" value="Clarification"/>
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- e. On selecting the CLARIFICATION button below window will be displayed.

CLARIFICATION BY AUDITEE
X

Para No

Audit Para Title

Audit Para Description

Severity

Amount (in Rs.)

Clarification Reason *

Clarification Remarks *

Upload Document
 No file chosen

- f. Clarification Reason and Clarification Remarks are mandatory fields to fill up the window. If Accountant has any attachments, then he can upload any format file.
- g. On entering all data and click on SEND NODAL OFFICER.
- h. Once the clarification is sent to the NODAL Officer, the status of PARA will change.
- i. Accountant can proceed further to compliance after getting the reply on that CLARIFICATION. Then only the COMPLIANCE button will get enabled.
- j. To proceed with compliance, the accountant must click on the COMPLIANCE button.

COMPLIANCE BY AUDITEE ✕

View Auditor Compliance

Para No	<input type="text" value="2"/>
Audit Para Title	<input type="text" value="Incomplete and improper maintenance of records"/>
Audit Para Description	<input type="text" value="Payment has been made to, however, paid and can..."/>
Audit Para Amount	<input type="text" value="1112"/>
Compliance Amount *	<input type="text" value=""/> ▲ ▼
Compliance Remarks *	<div style="border: 1px solid #ccc; height: 40px; width: 100%;"></div>
Upload Document	<input type="button" value="Choose File"/> No file chosen

- k. To comply the PARA Accountant must enter the Compliance Amount and Remark. If require any document to upload and SUBMIT to AUDITOR. On submitting to AUDITOR, the status of PARA will get changed to "SUBMITTED TO AUDITOR."
- l. If the AUDITOR approves the PARA, then on that PARA no further actions will be taken by Accountant and Nodal officer.

Lock/Unlock	Bill No	Bill Date	PFMS No	Para No	Audit Category	Audit Section	Audit Para Title	Audit Description	Severity	Para Status	Para Amount (in Rs.)	Compliance Amount (in Rs.)	Action
	B718	03/09/2023		1	Non - Monetary	Finance	Deficiency in maintenance of primary and secondary books of accounts	Primary books of accounts like Bank Reconciliation Statement are not being maintained	Critical	Dropped/Accepted by Auditor	0	5000	

m. If the AUDITOR does the partial acceptance for PARA, then the accountant must perform compliance till it gets the accepted by AUDITOR. It displays the status as “Partially Accepted by Auditor.”

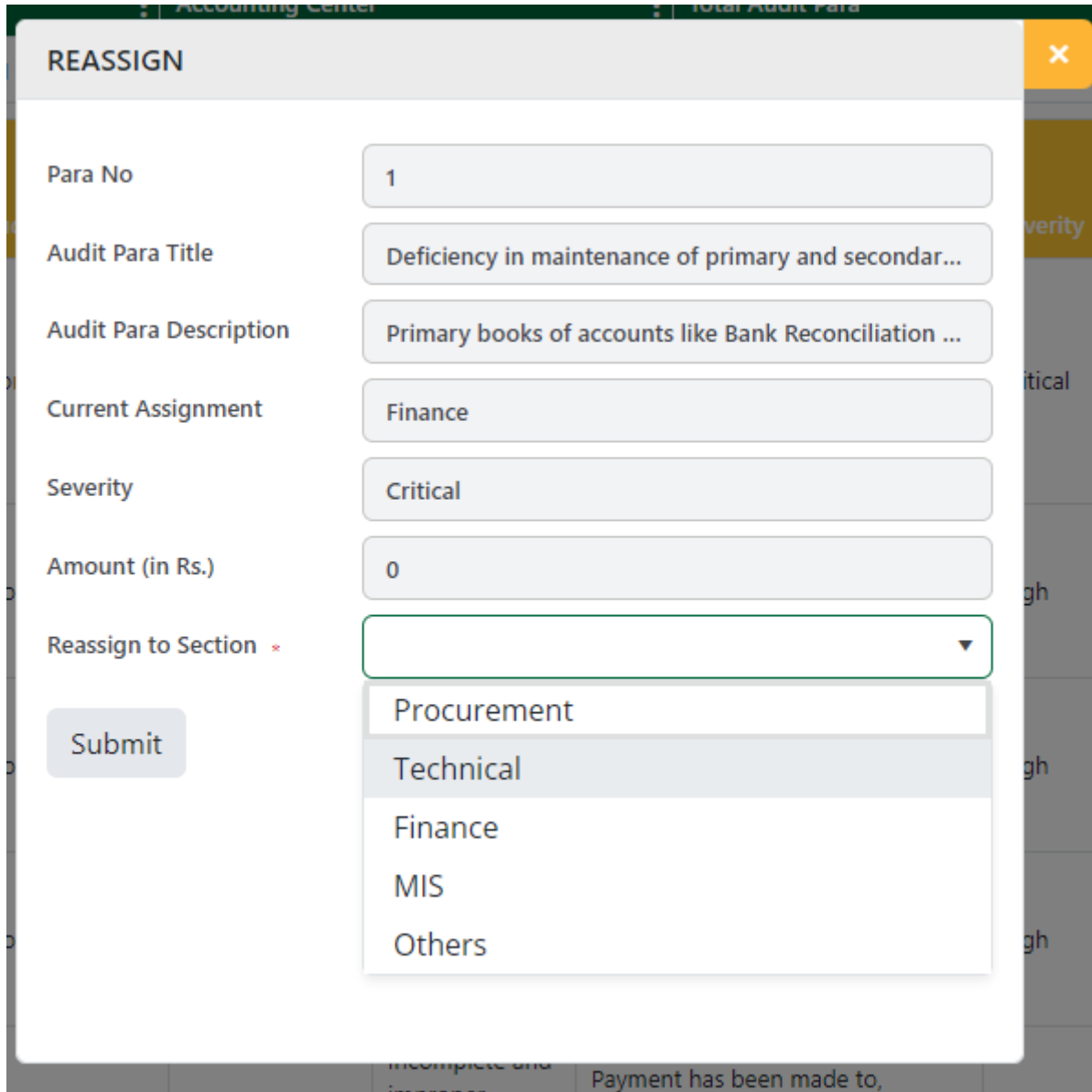
	B15	03/09/2023		2	Monetary	Finance	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Partially Accepted by Auditor	1112	100	<input type="button" value="Compliance"/> <input type="button" value="Clarification"/>
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2. Role of Nodal Officer in Compliance Process:

a. As and when compliance is raised by AUDITOR, The PARAs are assigned to an accountant. Nodal Officer has the right to REASSIGN it to any section head on selecting REASSIGN button on the right-hand side.

Lock/Unlock	Bill No	Bill Date	PFMS No	Para No	Audit Category	Audit Section	Audit Para Title	Audit Description	Severity	Para Status	Para Amount (in Rs.)	Compliance Amount (in Rs.)	Action
	B718	03/09/2023		1	Non - Monetary	Finance	Deficiency in maintenance of primary and secondary books of accounts	Primary books of accounts like Bank Reconciliation Statement are not being maintained	Critical	Submitted by Auditor	0		<input type="button" value="Reassign"/> <input type="button" value="View Clarification"/> <input type="button" value="Reassign"/>
	B15	03/09/2023		2	Monetary	Finance	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	1112		<input type="button" value="Reassign"/> <input type="button" value="View Clarification"/>
	B4794	03/09/2023		3	Monetary	Finance	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	6492		<input type="button" value="Reassign"/> <input type="button" value="View Clarification"/>
	B133	03/03/2023		4	Monetary	Finance	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	20000		<input type="button" value="Reassign"/> <input type="button" value="View Clarification"/>
	B135	03/03/2023		5	Monetary	Finance	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	1652000		<input type="button" value="Reassign"/> <input type="button" value="View Clarification"/>

- b. On selecting REASSIGN button below window will get displayed. NODAL Officer can select the section to assign the SECTION HEAD.



REASSIGN

Para No: 1

Audit Para Title: Deficiency in maintenance of primary and secondar...

Audit Para Description: Primary books of accounts like Bank Reconciliation ...

Current Assignment: Finance

Severity: Critical

Amount (in Rs.): 0

Reassign to Section *

Submit

Procurement

Technical

Finance

MIS

Others

- c. If the PARA is locked by the accountant, then the Nodal officer has the right to unlock the PARA, to reassign or work on the PARA. But the Nodal officer cannot LOCK the PARA as he is not processing the compliance procedure.
- d. To comply with the PARAs, Nodal Officer should have access of complying the PARAs.
- e. If the accountant raises the CLARIFICATION, the NODAL OFFICER must verify and validate it from his end. To view the clarification raised by an accountant, click on **VIEW CLARIFICATION**.

Item Section	Audit Para Title	Audit Description	Severity	Para Status	Para Amount (in Rs.)	Compliance Amount (in Rs.)	Action
nce	Deficiency in maintenance of primary and secondary books of accounts	Primary books of accounts like Bank Reconciliation Statement are not being maintained	Critical	Submitted by Auditor	0		<input type="button" value="Reassign"/> <input type="button" value="View Clarification"/>
nce	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	1112		<input type="button" value="Reassign"/> <input type="button" value="View Clarification"/> <input type="button" value="Clarification"/>
nce	Incomplete and improper maintenance of records	Payment has been made to, however, paid and cancelled stamp is not affixed on the bill.	High	Submitted by Auditor	6492		<input type="button" value="Reassign"/> <input type="button" value="View Clarification"/>
nce	Incomplete and improper	Payment has been made to, however, paid and cancelled stamp	High	Submitted by ..	20000		<input type="button" value="Reassign"/> <input type="button" value="View Clarification"/>

CLARIFICATION BY NODAL OFFICER

View Auditor Clarification

Para No	<input type="text" value="1"/>
Audit Para Title	<input type="text" value="Deficiency in maintenance of primary and secondar..."/>
Audit Para Description	<input type="text" value="Primary books of accounts like Bank Reconciliation ..."/>
Clarification Reason	<input type="text"/>
Clarification Remarks	<input type="text"/>
View Document	<input type="text"/> <input type="button" value="↓"/>
User Action *	<input type="radio"/> Send to Auditor <input type="radio"/> Send back to Accountant
Remarks *	<input style="width: 100%; height: 50px;" type="text"/>
Upload Document	<input type="button" value="Choose File"/> No file chosen
<input type="button" value="Submit"/>	



- f. NODAL officer can view the clarification raised by ACCOUNTANT. The Reason, Remark, and attachments are visible to the NODAL officer.
- g. Nodal Officer can send the clarification to AUDITOR or send it back to Account.
- h. The document also can get uploaded. It will be visible to AUDITOR.