

## **Terms of Reference for Concurrent Audit at the State Level**

### **Scope of Audit**

The responsibilities of the concurrent auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the operational guidelines.

The scope of work of “District Concurrent Auditor” is as follows:

- Audit of the SHS accounts and expenditure incurred by SHS including NDCP and NCDCP
- Verification of Quarterly FMRs with Books of Accounts
- Audit of Advances at the SHS level
- Audit of the Provisional Utilization Certificates sent to GoI
- Monitoring timely submission of the District concurrent audit reports
- Detailed analysis and compilation of the District concurrent audit reports
- Vetting of the State Action Taken Reports and providing observations thereon
- Follow-up & monitoring over the ATRs prepared by districts on the observations made in the audit
- Preparation of Quarterly Executive summary to be sent to GoI in the prescribed format
- Any other evaluation work, as desired by the State Audit Committee

### **Frequency**

- Concurrent Audit will be carried out on a “monthly basis”.

### **Coverage**

- The District Concurrent Auditor should ensure that all the blocks are covered once in a year.

### **Contents of Audit Report**

Concurrent Audit Report of a “**District Health Society**” should contain the following financial statements and documents:

- Duly filled in Checklist provided in the guidelines
- Financial statements as prescribed
  - Audited Trial Balance
  - Audited Receipts & Payments A/c
  - Income & Expenditure A/c
  - Balance Sheet
  - Audited SoE
  - Bank Reconciliation Statement
  - List of outstanding advances
- Observations and Recommendations of Auditor

- Action Taken by District Health Society on the previous audit observations, along with his observations on the same

### **Selection Process**

Interested firms of Chartered Accountant are required to submit their EOI in two parts:

- (A) Technical offer in and
- (B) (B) Financial offer.

Both the bids will be submitted in separate sealed envelopes with markings “Technical offer” and “Financial offer”. The two sealed covers containing Technical Offer and Financial Offer shall be put in another cover. This cover should be super scribed with the wording **“EOI for monthly concurrent audit”** and sent to: District Programme Manager, Arogyakeralam (NHM) DMO Office building 2<sup>nd</sup> Floor, Civil Station Compound, Painavu P.O, Kuilimala-685603. **Last date for receipt of the completed EOI is: 28-07-2026. 3 PM**