

Chapter-2
Audit Framework

CHAPTER 2

Audit framework

2.1 Audit objectives

The objectives of audit were to assess whether:

- the planning process for different development programmes was adequate and effective;
- the financial management of the district was efficient and as per extant rules;
- programmes and schemes were implemented efficiently and effectively to achieve the targets and outputs /outcomes; and.
- an effective monitoring mechanism and a system of internal control were in place.

2.2 Audit criteria

The audit criteria adopted for bench marking the audit findings were derived from:

- Perspective Plan and Annual Action Plan;
- Guidelines of the concerned programmes/schemes; and
- Prescribed monitoring mechanism.

2.3 Audit scope and methodology

Audit of Gurgaon involved a review of the significant socio-economic development programmes implemented in the district during the period 2007-12. An entry conference was held in March 2011 with the Commissioner, Gurgaon division wherein audit objectives, audit criteria and scope of audit were discussed. Test check of records of activities relating to health, education, water supply and sanitation, roads, police, public distribution system, PRIs, Urban Local Bodies (ULBs), etc. were conducted. The offices of the ADC-cum-CEO, DRDA, Zila Parishad, District Development and Panchayat Officer (DDPO) and two¹

¹ (i) Gurgaon; and (ii) Sohna.

BDPOs (out of four) along with 21² Gram Panchayats (Out of 210 GPs) of these blocks were selected by using the random sampling technique. The Municipal Corporation, Gurgaon and Municipal Committee, Sohna were also selected by adopting the same method.

Audit findings were discussed in the exit conference held in January 2013 with the commissioner, Gurgaon Division. Their replies have been duly considered in arriving at the conclusions and have also been incorporated in the Report at appropriate places.

2.4 Acknowledgement

Office of the Principal Accountant General (Audit), Haryana acknowledges the co-operation of the Deputy Commissioner and other district level officers and their subordinate offices in providing information and records for conducting audit.

² (i) Hayatpur, (ii) Naurangpur, (iii) Wazirpur, (iv) Badha, (v) Rampura, (vi) Sahrawan, (vii) Garhi Harsaru, (viii) Kankrola, (ix) Ghanghola, (x) Baluda, (xi) Lala Khedli, (xii) Abhaypur, (xiii) Daula, (xiv) Berka, (xv) Badshahpur Thetar, (xvi) Kranki khedli, (xvii) Akleempur, (xviii) Bilakha, (xix) Bhondsi, (xx) Harchandpur; and (xxi) Ghamroj.