

DR. H. GORDON ROBERTS HOSPITAL

(Khasi Jaintia Presbyterian Hospital)



Jaiaw, Shillong -793002, Meghalaya
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Regd . Under Societies Registration Act XXI of 1860 Vide No. 87 of 1967 – 1968

Duties of the auditor are as follows:

- 1. Make Report:** - It is required that the auditor makes a report and submit a certified copy of this report to the Hospital Governing Board through the management of the hospital on the accounts examined by him and on every financial statement which is required to be laid in the general meeting of the company. The Audit report should state that to the best of his information and knowledge, the said accounts and financial statements give a true and fair view of the state of the hospital's affairs as related matters and as may be prescribed.

The auditor's report shall also state other details which are as under:

- (a) Whether he has sought and obtained all the information and explanations which were necessary and if not, the details thereof and the effect of such information on the financial statements.
 - (b) Whether, in his opinion, proper books of account as required by law have been kept by the company and proper returns adequate for the purposes of his audit have been received from branches not visited by him.
 - (c) Whether the company's balance sheet and profit and loss account dealt with in the report are in agreement with the books of account and returns.
 - (d) Whether, in his opinion, the financial statements comply with the accounting standards.
 - (e) The observations or comments of the auditors on financial transactions or matters which have any adverse effect on the functioning of the company.
 - (f) Any qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith.
 - (g) Whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 2. Auditing Standards:** - Every auditor must comply with the auditing standards specified by the ICAI.
 - 3. Fraud Reporting:** - An auditor, while in the course of the performance of his duties as auditor, if he has reason to believe that an offence involving fraud is being or has been committed against the hospital by officers or employees of the hospital, he shall immediately report the matter to the Hospital Governing Board by following the procedure as follows: -

- (a) Auditor shall forward his report to the management of the hospital immediately after he comes to knowledge of the fraud, seeking their written reply or observations within 15 days;
 - (b) On receipt of such written reply or observations the auditor shall forward his report and the reply or observations to the Chairperson with a copy to the Secretary of the Hospital Governing Board along with his comments within 15 days of receipt of such reply or observations of the management;
 - (c) In case the auditor fails to get any reply or observations from the hospital management within the stipulated period of 15 days, he shall forward his report to the Chairperson with a copy to the Secretary of the Hospital Governing Board along with a note containing the details of his report that was earlier forwarded to the hospital management for which he failed to receive any written reply or observations within the stipulated time set out at (ii) above. If the auditor fails to report of an offence involving fraud, he will be punished with a minimum fine of Rs.25,000/- .
4. **Other Duties:** - Besides the above duties, the auditor should give all possible assistance to the inspectors / regulators in case of an investigation of the affairs of the hospital.

Responsibilities of the Auditor:

The auditor shall study and thoroughly understand the functioning and organization of the hospital. All the functions of the hospital shall be audited by the auditor.

- The auditor shall plan the conduct of audit in accordance with the scope and complexity of the area which is under review.
- The auditor shall perform the assigned tasks in an independent and self-directed fashion.
- The task shall be completed in a timely, accurate and well-documented manner.
- The auditor shall conduct himself in a professional manner at all times. He should avoid those situations which can lead to criticism by the auditee or by the general public.
- The auditor shall behave courteously and cooperate with the human resource of the auditee.
- The auditor shall request files which he may need and the same shall be furnished by the management of the hospital.
- The auditor shall return all files/ records to the person from whom it was obtained.
- The auditor shall maintain the records at all times in the same or better condition in which they were found.
- The auditor shall retain all the records of the hospital in the premises. They shall never remove any documents of the hospital from the premises of the hospital.
- The auditor shall accept all the responsibility and accountability for the audit work performed by him.
- The auditor shall manage the audit in relation to time and resource budgets.
- The auditor shall ensure that the audit or review is conducted with the least amount of disruption to the audited area as is possible.

- The auditor shall finalize the audit file(s), and ensure that all supporting documentation with working papers are properly retained.
