

No Coop-3-1294-A-VII
Directorate of Cooperation
Himachal Pradesh

To

All the Assistant Registrar,
Cooperative Societies in Himachal
Pradesh

Dated Shimla-9, the 8th ~~January~~ December, 2016

Subject: -

Terms and conditions for empanelment of retirees for
conducting the audit of the Cooperative institutions/societies.

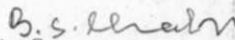
Memo:

In continuation to all previous directions/ instructions issued by
this office from time to time the following terms & conditions are hereby laid down for
empanelment of Retiree Auditors in the Department. These instructions would also apply to
the existing retiree auditors:-

1. The maximum age up to which a Retiree Auditors can stay on as Retiree Auditor's Panel shall be 70 years subject to the production of medical fitness certificate after attaining the age of 65 years from the Govt. Medical Officer of the District concerned. No person beyond this age shall be eligible to remain on the said panel and his empanelment shall automatically stand cancelled.
2. No Retiree Auditor, willing to serve on the panel, shall indulge in any political activity or become as agent or member of any political party to ensure his fairness in conducting audit of democratic institutions like Cooperatives and to negate the accusations of bias. The Retiree Auditors found to have become an active member/ office-bearer of a political party shall become ineligible for continuing on the said panel after giving him an opportunity of being heard.
3. The Registrar, Cooperative Societies or the Assistant Registrar, Cooperative Societies as the case may be, shall make random checking of audit conducted by the retiree auditors any time during the year to monitor the quality of audit so conducted. For this purpose, two audit reports randomly selected shall be subject to scrutiny.
4. The retired departmental auditors should have a very good past service record unblemished of departmental proceedings throughout the entire service with adequate experience of audit.
5. The Retiree Auditor should possess the HDC/ JBC diploma certificates.
6. The Retiree Auditor shall apply for empanelment within one year after his / her retirement.
7. No retiree shall be empanelled as Auditor unless he/she possesses practical working experience in audit at least 10 years.

8. The audit fee/ remuneration of the Retiree Auditor shall be the same as fixed by the Registrar, Cooperative Societies from time to time in such a manner as he may deem fit.
9. If at any stage the Retiree Auditor indulges in malpractices or is found guilty of corrupt practices he/ she shall be debarred from conducting the audit of Cooperative Institutions forthwith and his candidature on approved panel of Retiree shall be cancelled and he will also held liable for criminal proceedings.
10. The concerned Assistant Registrar, Cooperative Societies shall release the remuneration/ audit fee to the Retiree Auditors only after receipt of audit note and random scrutiny at his level and if any short coming noticed the same should got be rectified immediately before releasing the audit fee.
11. If any retiree auditor does not submit the audit reports within stipulated period mentioned in the allotment order, he may be debarred from the panel of the retiree auditors.
12. All kinds of Societies shall be allotted amongst the Retiree Auditors and if any Retiree Auditor shows reluctance to conduct the audit of any particular Society his empanelment may be cancelled.
13. No Retiree Auditor should be the member of that particular Society, which has been allotted to him for the audit. To this effect undertaking should be obtained from him by the ARCS concerned.

The Assistant Registrar, Cooperative Societies may accordingly amend their panel as per above terms and conditions

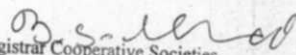

Registrar Cooperative Societies
Himachal Pradesh, Shimla-9.

Dated Shimla, 8th ^{January} December, 2016.

Indst.No. As above

Copy to:-

1. The Additional Registrar, Cooperative Societies, Dharamsala for information and necessary action.
2. The Deputy Registrar, Cooperative Societies, Eastern Division Shimla, Mandi and Dharamshala for information and necessary action.


Registrar Cooperative Societies
Himachal Pradesh, Shimla-9

No Coop-3-12 94-A-VII
Directorate of Cooperation
Himachal Pradesh

To

All the Assistant Registrar,
Cooperative Societies in Himachal
Pradesh

Dated Shimla-9, the 17th February, 2016.

Subject: -


Terms and conditions for empanelment of retirees for
conducting the audit of the Cooperative institutions/societies.

Memo:

In continuation to this office memo of even number dated 8-1-2016 on the subject cited above.

The issue of removing upper age limit i.e. 70 years for the Departmental Retiree Auditors empanelled by the Department has been engaging the attention of this office for time and again. Accordingly, the matter was re-examined in this office and as such the term & condition appearing at Sr. No. 1 of the terms & conditions laid down by this Department for empanelment of retiree auditors shall stand substituted as under, other terms and conditions of engaging Retiree Auditors being the same:-

"A retiree auditor, whose name is appearing on the panel of auditors approved by the Registrar, shall have to produce a medical fitness certificate each year, beyond the age of 65 years, as to his sound health. to be obtained from the Govt. Medical Officer of the District concerned. In the absence of such medical fitness certificate beyond the age of 65 years a retired auditor shall not be entitled to audit and his name shall be deleted from the approved panel."

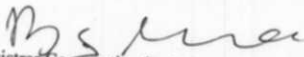

Registrar Cooperative Societies
Himachal Pradesh, Shimla-9.

Endst.No. As above

Dated Shimla, 17 February, 2016.

Copy to:-

1. The Additional Registrar, Cooperative Societies, Dharamshala for information and necessary action.
3. The Deputy Registrar, Cooperative Societies, Eastern Division Shimla, Mandi and Dharamshala for information and necessary action.


Registrar Cooperative Societies
Himachal Pradesh, Shimla-9