

MANAGEMENT LETTER

ON THE ACCOUNTS OF ARUNACHAL PRADESH STATE AIDS CONTROL SOCIETY, (Global fund-RCC-IV) NAHARLAGUN, FOR THE YEAR ENDED 31ST MARCH 2015

In terms of ministry of Health & family Welfare guidelines we submit our management letter as follows:

a)	Comment and observations on the accounting records, systems, and controls that were examined during the closure of the audit	Proper records were maintained by the Society as revealed during our test checking except records for consumables.
b)	Specific deficiencies and areas of weakness in system and controls and make recommendation for their improvement	Society should pay special attention to realize /adjust the outstanding advances by obtaining utilization certificates from the concern authorities regularly
c)	Comment on the adequacy of segregation of duties in the SACS.	In the SACS, duties are segregated to satisfactory extent.
d)	Report on the degree of the compliance with the financial/internal control procedures as documented in the financial manual of the project, of each of the financial covenants on the financing agreement and give comment, if any, on internal and external matters affecting such compliance,	Subject to our observation in annexure 'A' degree of compliance were found to be adequate.
e)	Report any procurement which has not been carried out as per the procurement manual issued by NACO	Procurement procedure should be strictly followed in all cases.
f)	Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society,	On our random checking, we did not find any serious irregularity.
g)	Bringing to attention any other matters that the auditors considers pertinent.	Nothing worth to comment

Date: 12-08-2015

Place: Itanagar

For Ramesh Chandra Roy & Asso.

Chartered Accountants

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Ramesh Chandra Roy

(Partner)

M.No. 097004/ERN.016170N


ASSOCIATE MEMBER
(APSAACSI) Naharlagun, A.P.