

AMALA COLLEGE OF NURSING

(An undertaking of Amala Cancer Hospital Society) Amala Nagar P.O., Thrissur-680 555, Kerala, India. Website : <u>www.amalanursingcollege.org</u>

FIRST CYCLE NAAC ACCREDITATION 2022

CRITERION 6

GOVERNANCE, LEADERSHIP AND MANAGEMENT

6.4. Financial Management and Resource Mobilization

6.4.2 Internal audits 2016-2017





THE NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL

Amala Nagar, Thrissur, Kerala - 680 555

INTERNAL AUDIT DEPARTMENT

QUARTERLY INTERNAL AUDIT REPORT

						Date:	06-Jul-16
Na	me of Division:	Amala Co	ollege of Nursin	g	_		
Pe	riod of Audit:	From:	01-Apr-16	To:	30-Jun-16		
Scope of Audit:		Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations					
Do	cuments verified:						
1	Fee Collection:	Deposit 8					ll of supply, Caution Defaulters List, Fee
2	Remuneration System:	with leave Register,	e, joining & sep	aration d gister, PF	etails, Increm , ESI, TDS & P	ent lette rofession	ment, Office Order rs, Attendance al Tax deductions,
3	Cheque Payments:	Cheque, Cheque Payment Voucher, Supplier Bills with approvals, Supplier Ledger, Goods Receipt Note, Purchase Order, etc.					
4	Petty Cash Vouchers:	Petty Cash Payment Voucher, Supplier Bills with approvals, etc.					
5	Bills & Vouchers:		ouchers, Journa ip dcouments, N			ills with a	approvals,
6	Accounts & Reconciliations:						ents, Inter-branch Professional Tax,
Inte	ernal Audit Comments:						
1	Remuneration System:		of LOP in some yroll finalisation		ns, which wer	e pointe	d out and rectified
2	Cheque Payments:		nt supporting in eque signature.		ses, which we	ere pointe	ed out and resolved
3	Petty Cash Vouchers:	No mistak	kes noticed				
4	Bills & Vouchers:	No mistak	kes noticed.				
5	Accounts & Reconciliations:		on required in f d in some cases				

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Pleneesh P.P Internal Audit Executive

Stefi M. Jose Internal Audit Assistant

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Prof. Dr. RAJEE REGHUNATH PRINCIPAL AMALA COLLEGE OF NURSING AMALA NAGAR P.O., THRISSUR-680 555

Sowmya V.

nal Audit Executive

Amala Nagar, Thrissur, Kerala - 680 555

INTERNAL AUDIT DEPARTMENT

QUARTERLY INTERNAL AUDIT REPORT

						Date:	06-Oct-16
N	ame of Division:	Amala Co	ollege of Nursin	g			
Pe	eriod of Audit:	From:	01-Jul-16	To:	- 30-Sep-16		
Sc	ope of Audit:	Fee Colle Payments	ction, Remuner s, Accounts & R	ation Syst econciliat	em, Cheque	Payment	s, Petty Cash
Do	ocuments verified:						
	Fee Collection:	Deposit &	us, Fee Structur Mess Advance es Report, etc.	e, Studen entries, F	t list, Hostele Receipt Voucl	rs list, Bil hers, Fee	l of supply, Caution Defaulters List, Fee
2	Remuneration System:	Register,	e, joining & sepa	aration de gister, PF,	ESI, TDS & Pi	ent letter ofessiona	nent, Office Order s, Attendance al Tax deductions,
3	Cheque Payments:	Cheque, C Ledger, Go	heque Paymen bods Receipt No	t Voucher ote, Purch	, Supplier Bil ase Order, et	ls with ap tc.	provals, Supplier
4	Petty Cash Vouchers:	Petty Cash	n Payment Vouc	cher, Supp	lier Bills with	approva	ls, etc.
5	Bills & Vouchers:	Receipt Vo	ouchers, Journa p dcouments, V	l Voucher	s, Supplier Bi		
6	Accounts & Reconciliations	: Trial Balan Reconcilia	ice, Ledgers, Ba tion, Complianc	nk Recond e Reports	ciliation, Banl of PF, ESI, TI	k Stateme DS and Pr	nts, Inter-branch ofessional Tax,
Inte	ernal Audit Comments:						
1	Fee Collection:	Fee Struct Internal Au	ure, Student list udit, sometimes	t, Hostelei 5. It is follo	rs list, etc. are	e not prov obtained	vided in time to . No errors found.
2	Remuneration System:	Errors iden pointed ou	tified in Increm It and rectified I	ient and L before pa	OP in few oc yroll finalisat	cassions, ion.	which were
3	Cheque Payments:	Insufficient before che	t narration in so que signature.	ome cases	, which were	pointed	out and resolved
4	Petty Cash Vouchers:	No mistake	es noticed				
5	Bills & Vouchers:	No mistake	s noticed.				
6	Accounts & Reconciliations:	Rectificatio be created	n required in fe in some cases,	w Accour which we	nt heads and re pointed ou	sub accou it and rec	ints required to tified.

Pleneesh P.P Internal Audit Executive

Stefi M. Jose Internal Audit Assistan

nal Audit Executive Prof. Dr. RAJEE REGHUNATH PRINCIPAL AMALA COLLEGE OF NURSING AMALA NAGAR P.O.. THRISSUR-680 555

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Sowmya V.

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Amala Nagar, Thrissur, Kerala - 680 555

INTERNAL AUDIT DEPARTMENT

QUARTERLY INTERNAL AUDIT REPORT

		Date: 06-Jan-17
Na	me of Division:	Amala College of Nursing
Per	iod of Audit:	From: 01-Oct-16 To: 31-Dec-16
Sco	ppe of Audit:	Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations
Do	cuments verified:	
1	Fee Collection:	Prospectus, Fee Structure, Student list, Hostelers list, Bill of supply, Caution Deposit & Mess Advance entries, Receipt Vouchers, Fee Defaulters List, Fee Receivables Report, etc.
2	Remuneration System:	Salary statement, Stipend statement, Honorarium statement, Office Order with leave, joining & separation details, Increment letters, Attendance Register, Acquittance Register, PF, ESI, TDS & Professional Tax deductions, Gratuity payable statement with supporting, etc.
3	Cheque Payments:	Cheque, Cheque Payment Voucher, Supplier Bills with approvals, Supplier Ledger, Goods Receipt Note, Purchase Order, etc.
4	Petty Cash Vouchers:	Petty Cash Payment Voucher, Supplier Bills with approvals, etc.
5	Bills & Vouchers:	Receipt Vouchers, Journal Vouchers, Supplier Bills with approvals, Scholarship dcouments, WIP records, etc.
6	Accounts & Reconciliations	Trial Balance, Ledgers, Bank Reconciliation, Bank Statements, Inter-branch Reconciliation, Compliance Reports of PF, ESI, TDS and Professional Tax,
Inte	ernal Audit Comments:	
1	Fee Collection:	Fee Structure, Student list, Hostelers list, etc. are not provided in time to Internal Audit, sometimes. It is followed up and obtained. No errors found.
2	Remuneration System:	Errors identified in DA in few occassions, which were pointed out and rectified before payroll finalisation.
3	Cheque Payments:	Insufficient supporting in some cases, which were pointed out and resolved before cheque signature.
4	Petty Cash Vouchers:	There was a correction in narration, corrected the same & no other mistakes noticed.
5	Bills & Vouchers:	No mistakes noticed.
6	Accounts & Reconciliations	Rectification required in few Account heads and sub accounts required to be created in some cases, which were pointed out and rectified.

Pleneesh P.P.

Internal Audit Executive

Stefi M. Jose Internal Audit Assistant Date: 06/1/20

Audit Executive JEE REGHUNATH Prof. UT. HAJEE REGHUNATH PRINCIPAL AMALA COLLEGE OF NURSING AMALA NAGAR P.O., THRISSUR-680

Amala Nagar, Thrissur, Kerala - 680 555

INTERNAL AUDIT DEPARTMENT

QUARTERLY INTERNAL AUDIT REPORT

		Date: 07-Apr-17				
Na	me of Division:	Amala College of Nursing				
Pe	riod of Audit:	From: 01-Jan-17 To: 31-Mar-17				
Scope of Audit:		Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations				
Do	cuments verified:					
1	Fee Collection:	Prospectus, Fee Structure, Student list, Hostelers list, Bill of supply, Caution Deposit & Mess Advance entries, Receipt Vouchers, Fee Defaulters List, Fee Receivables Report, etc.				
2	Remuneration System:	Salary statement, Stipend statement, Honorarium statement, Office Order with leave, joining & separation details, Increment letters, Attendance Register, Acquittance Register, PF, ESI, TDS & Professional Tax deductions, Gratuity payable statement with supporting, etc.				
3	Cheque Payments:	Cheque, Cheque Payment Voucher, Supplier Bills with approvals, Supplier Ledger, Goods Receipt Note, Purchase Order, etc.				
4	Petty Cash Vouchers:	Petty Cash Payment Voucher, Supplier Bills with approvals, etc.				
5	Bills & Vouchers:	Receipt Vouchers, Journal Vouchers, Supplier Bills with approvals, Scholarship dcouments, WIP records, etc.				
6	Accounts & Reconciliations:	Trial Balance, Ledgers, Bank Reconciliation, Bank Statements, Inter-branch Reconciliation, Compliance Reports of PF, ESI, TDS and Professional Tax,				
Inte	ernal Audit Comments:					
1	Remuneration System:	Errors identified in LOP & DA in few occassions, Blank colum in attendence register, which were pointed out and rectified before payroll finalisation.				
2	Cheque Payments:	Insufficient supporting in some cases, which were pointed out and resolved before cheque signature.				
3	Petty Cash Vouchers:	Supplier bills not attached in some cases, which have been pointed out.				
4	Bills & Vouchers:	No mistakes noticed.				
5	Accounts & Reconciliations:	Rectification required in few Account heads and sub accounts required to be created in some cases, which were pointed out and rectified.				

Pleneesh P.P Internal Audit Executive

Stefi M. Jose Internal Audit Assistant

Date:07

Aji Varghese P. Audit Executive

Prof. Dr. RAJEE REGHUNATH PRINCIPAL AMALA COLLEGE OF NURSING AMALA NAGAR P.O., THRISSUR-680 555