



AMALA COLLEGE OF NURSING

(An undertaking of Amala Cancer Hospital Society)

Amala Nagar P.O., Thrissur-680 555, Kerala, India.

Website : www.amalanursingcollege.org

FIRST CYCLE NAAC ACCREDITATION 2022

CRITERION 6

GOVERNANCE, LEADERSHIP AND MANAGEMENT

6.4. Financial Management and Resource Mobilization

6.4.2 Internal audits 2017-2018

Submitted to



THE NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL

INTERNAL AUDIT
2017-2018

AMALA INSTITUTE OF MEDICAL SCIENCES

Amala Nagar, Thrissur, Kerala - 680 555

INTERNAL AUDIT DEPARTMENT

QUARTERLY INTERNAL AUDIT REPORT

Date: 07-Jul-17

Name of Division: Amala College of Nursing
Period of Audit: From: 01-Apr-17 To: 30-Jun-17
Scope of Audit: Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations

Documents verified:

- 1 Fee Collection: Prospectus, Fee Structure, Student list, Hostellers 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: Bill of Supply, Receipt Vouchers, Journal Vouchers, Supplier Bills with approvals, Scholarship documents, 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,

Internal Audit Comments:

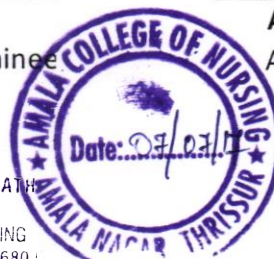
- 1 Remuneration System: Mismatch of LOP in some occasions, which were pointed out and rectified before payroll finalisation.
- 2 Cheque Payments: Insufficient supporting in some cases, which were pointed out and resolved before cheque signature.
- 3 Petty Cash Vouchers: No mistakes noticed
- 4 Bills & 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

Amala Paul K.
Internal Audit Asst. Trainee

Aji Varghese P.
Audit Executive

Prof. Dr. RAJEE BEGHUNATH
PRINCIPAL
AMALA COLLEGE OF NURSING
AMALA NAGAR P.O., THRISSUR-6801



AMALA INSTITUTE OF MEDICAL SCIENCES

Amala Nagar, Thrissur, Kerala - 680 555

INTERNAL AUDIT DEPARTMENT

QUARTERLY INTERNAL AUDIT REPORT

Date: 09-Oct-17

Name of Division: Amala College of Nursing
Period of Audit: From: 01-Jul-17 To: 30-Sep-17
Scope of Audit: Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations

Documents verified:

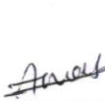
- 1 Fee Collection: Prospectus, Fee Structure, Student list, Hostellers list, Bill of supply, Caution Deposit & Mess Advance entries, Receipt Vouchers, Fee Defaulters List, Fee Receivables Report, etc.
- 2 Remuneration System: Salary statement, Stipend statement, Honorarium statement, Office Order with 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: Bill of Supply, Receipt Vouchers, Journal Vouchers, Supplier Bills with approvals, Scholarship documents, 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,

Internal Audit Comments:


- 1 Fee Collection: Fee Structure, Student list, Hostellers 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 Increment and LOP in few occasions, 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: 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.


Peneesh P.P.

Internal Audit Executive

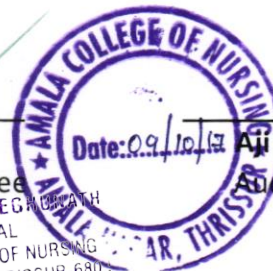

Amala Paul K.

Internal Audit Asst. Trainee


Ajith Varghese P.
Audit Executive

Prof. Dr. RAJEE REGUPATH
PRINCIPAL

AMALA COLLEGE OF NURSING
AMALA NAGAR P.O., THRISSUR-680



AMALA INSTITUTE OF MEDICAL SCIENCES

Amala Nagar, Thrissur, Kerala - 680 555

INTERNAL AUDIT DEPARTMENT

QUARTERLY INTERNAL AUDIT REPORT

Date: 08-Jan-18

Name of Division: Amala College of Nursing
Period of Audit: From: 01-Oct-17 To: 31-Dec-17
Scope of Audit: Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations

Documents verified:

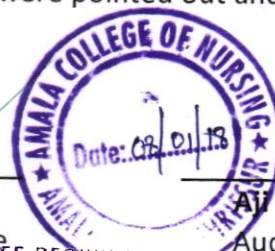
- 1 Fee Collection: Prospectus, Fee Structure, Student list, Hostellers list, Bill of supply, Caution Deposit & Mess Advance entries, Receipt Vouchers, Fee Defaulters List, Fee Receivables Report, etc.
- 2 Remuneration System: Salary statement, Stipend statement, Honorarium statement, Office Order with 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: Bill of Supply, Receipt Vouchers, Journal Vouchers, Supplier Bills with approvals, Scholarship documents, 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,

Internal Audit Comments:

- 1 Fee Collection: Fee Structure, Student list, Hostellers 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 LOP & DA in few occasions, 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: Supplier bills not attached in some cases, which have been pointed out.
- 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

Vincy P.V.
Internal Audit Executive



Anil Varghese P.
Audit Executive

AMALA INSTITUTE OF MEDICAL SCIENCES

Amala Nagar, Thrissur, Kerala - 680 555

INTERNAL AUDIT DEPARTMENT

QUARTERLY INTERNAL AUDIT REPORT

Date: 09-Apr-18

Name of Division:

Amala College of Nursing

Period of Audit:

From: 01-Jan-18 To: 31-Mar-18

Scope of Audit:

Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations

Documents verified:

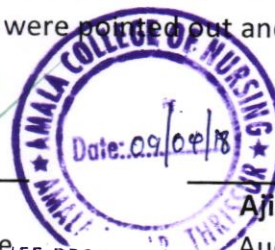
- 1 Fee Collection: Prospectus, Fee Structure, Student list, Hostellers list, Bill of supply, Caution Deposit & Mess Advance entries, Receipt Vouchers, Fee Defaulters List, Fee Receivables Report, etc.
- 2 Remuneration System: Salary statement, Stipend statement, Honorarium statement, Office Order with 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: Bill of Supply, Receipt Vouchers, Journal Vouchers, Supplier Bills with approvals, Scholarship documents, 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,

Internal Audit Comments:

- 1 Fee Collection: Fee Structure, Student list, Hostellers 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 LOP & DA in few occasions, blank column in attendance register, 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 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

Vincy P.V
Internal Audit Executive



Aji Varghese P.
Audit Executive