

Discovering New Facts

Audit Manual

VOLUME 1—2013

NeuSource Audit Manual

(Volume 1)

A Comprehensive Set of Procedure Manual

To guide Neusource Audit Executives

To carry out auditing of clients in

Planned manner to deliver

Quality Output

Compiled by: Team Neusource

Preface

The Neusource Audit Manual is a comprehensive set of the policies and procedures for carrying out different assignments and activities made with an intent to execute by neusource executives deputed to perform Audit assignments of neusource clients. These audit policy and procedure are expected to be followed by all staffs without default. It also provides guidelines that neusource will use to administer the output of clients assignments, hence each staff should try to get versed with the correct procedure to follow.

Required content of these policies can also be found uploaded and attached at neusource workflow with each activity assigned; therefore all executive staffs are expected to perform the assigned activity in accordance with written procedure & guidelines.

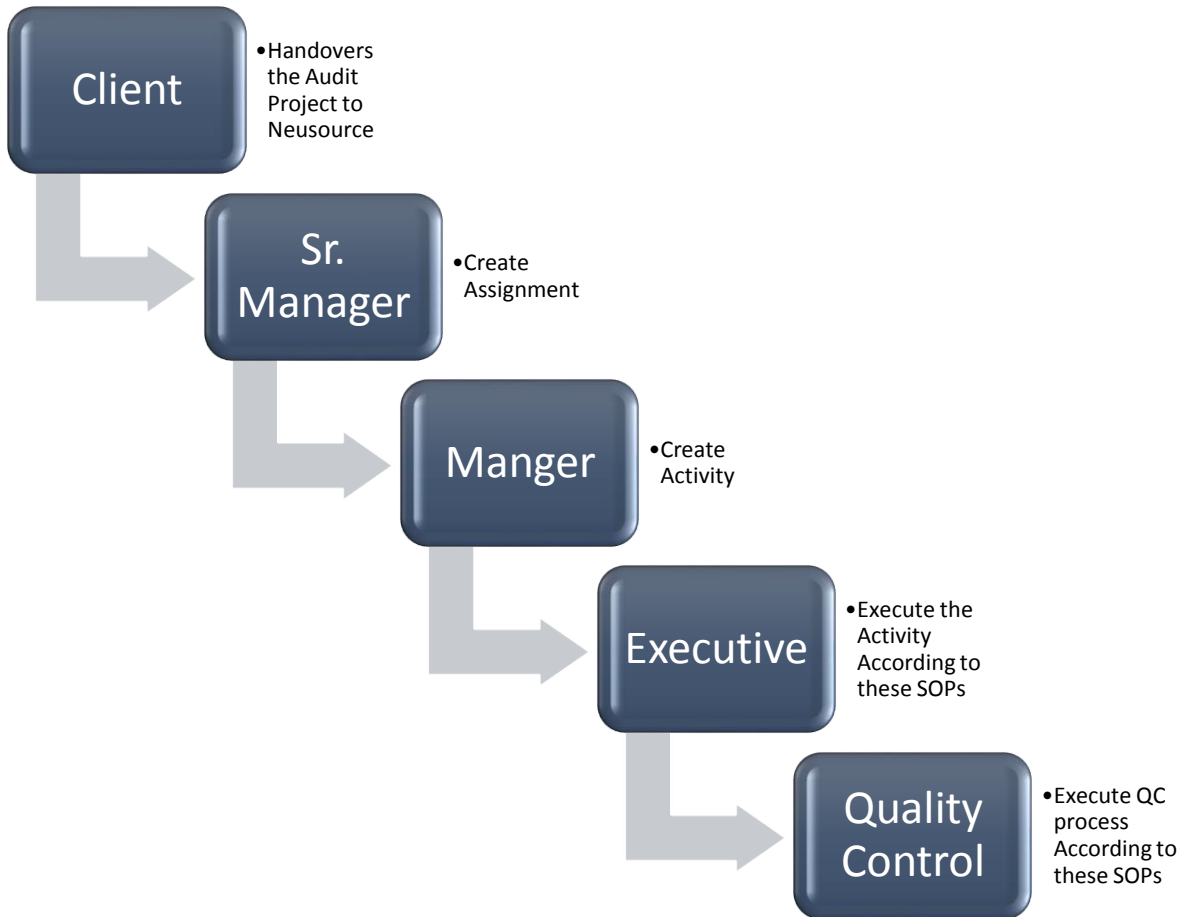
Neusource management will keep all policies made hereunder to be current and relevant. From time to time it will be necessary to modify and amend some sections of these policies and procedures, or to add new procedures.

Any suggestions, recommendations or feedback on the policies and procedures in this manual are welcome. You can mail all your feedback & suggestions to jai@neusourceindia.com; for better understanding or clearing your doubts you can ask your immediate manager, and if your query is unsolved or you are having any problem with regard to getting proper support from your manager; you may freely write to hemant@neusourceindia.com. Your every communication shall be counted for assessment of your performance.

HR Department at neusource is also closely involved in administering the usage of these procedures and also a separate 'Quality Control Team' is rechecking the closed activities for their proper execution. As an administrative setup we have the following authorities working on the manual.

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Work flow Diagram



These policies and procedures apply to all employees. Also note that enclosures are part of SOPs to which they are attached.

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Assignment Summary

Sl. No.	Assignment Category	Assignment Particulars	Assignment Code	Count of Activities
1	Control Assessment	Document & Information Collection	NSOP/ACA/1	13
2	Control Assessment	Audit Planning	NSOP/ACA/2	10
3	Control Assessment	Verification	NSOP/ACA/3	15
4	Control Assessment	Assessment of Results	NSOP/ACA/4	16
5	Control Assessment	Report Drafting	NSOP/ACA/5	14
6	Cost Audit	Document & Information Collection	NSOP/ACO/1	16
7	Cost Audit	Audit Planning	NSOP/ACO/2	10
8	Cost Audit	Verification	NSOP/ACO/3	13
9	Cost Audit	Assessment of Results	NSOP/ACO/4	16
10	Cost Audit	Report Drafting	NSOP/ACO/5	14
11	Energy Audit	Document & Information Collection	NSOP/AEA/1	16
12	Energy Audit	Audit Planning	NSOP/AEA/2	10
13	Energy Audit	Verification	NSOP/AEA/3	10
14	Energy Audit	Assessment of Results	NSOP/AEA/4	16
15	Energy Audit	Report Drafting	NSOP/AEA/5	14
16	Environmental Audit	Document & Information Collection	NSOP/AEN/1	16
17	Environmental Audit	Audit Planning	NSOP/AEN/2	10
18	Environmental Audit	Verification	NSOP/AEN/3	11
19	Environmental Audit	Assessment of Results	NSOP/AEN/4	16
20	Environmental Audit	Report Drafting	NSOP/AEN/5	14
21	Expense Assurance	Document & Information Collection	NSOP/AEX/1	16
22	Expense Assurance	Audit Planning	NSOP/AEX/2	10
23	Expense Assurance	Verification	NSOP/AEX/3	14
24	Expense Assurance	Assessment of Results	NSOP/AEX/4	16
25	Expense Assurance	Report Drafting	NSOP/AEX/5	11

26	Financial Audit	Document & Information Collection	NSOP/AFA/1	13
27	Financial Audit	Audit Planning	NSOP/AFA/2	10
28	Financial Audit	Verification	NSOP/AFA/3	19
29	Financial Audit	Assessment of Results	NSOP/AFA/4	16
30	Financial Audit	Report Drafting	NSOP/AFA/5	14
31	Fixed Asset Audit	Document & Information Collection	NSOP/AFX/1	13
32	Fixed Asset Audit	Audit Planning	NSOP/AFX/2	10
33	Fixed Asset Audit	Verification	NSOP/AFX/3	11
34	Fixed Asset Audit	Assessment of Results	NSOP/AFX/4	16
35	Fixed Asset Audit	Report Drafting	NSOP/AFX/5	14
36	HR Audit	Document & Information Collection	NSOP/AHR/1	13
37	HR Audit	Audit Planning	NSOP/AHR/2	10
38	HR Audit	Verification	NSOP/AHR/3	11
39	HR Audit	Assessment of Results	NSOP/AHR/4	16
40	HR Audit	Report Drafting	NSOP/AHR/5	14
41	Inventory Audit	Document & Information Collection	NSOP/AIA/1	16
42	Inventory Audit	Audit Planning	NSOP/AIA/2	10
43	Inventory Audit	Verification	NSOP/AIA/3	9
44	Inventory Audit	Assessment of Results	NSOP/AIA/4	16
45	Inventory Audit	Report Drafting	NSOP/AIA/5	14
46	Investigation	Document & Information Collection	NSOP/AIN/1	13
47	Investigation	Audit Planning	NSOP/AIN/2	10
48	Investigation	Verification	NSOP/AIN/3	11
49	Investigation	Assessment of Results	NSOP/AIN/4	16
50	Investigation	Report Drafting	NSOP/AIN/5	14
51	IT Audit	Document & Information Collection	NSOP/AIT/1	13
52	IT Audit	Audit Planning	NSOP/AIT/2	10
53	IT Audit	Verification	NSOP/AIT/3	10
54	IT Audit	Assessment of Results	NSOP/AIT/4	16

55	IT Audit	Report Drafting	NSOP/AIT/5	14
56	Legal Audit	Document & Information Collection	NSOP/ALA/1	13
57	Legal Audit	Audit Planning	NSOP/ALA/2	10
58	Legal Audit	Verification	NSOP/ALA/3	10
59	Legal Audit	Assessment of Results	NSOP/ALA/4	16
60	Legal Audit	Report Drafting	NSOP/ALA/5	14
61	Marketing Audit	Document & Information Collection	NSOP/AMA/1	13
62	Marketing Audit	Audit Planning	NSOP/AMA/2	10
63	Marketing Audit	Verification	NSOP/AMA/3	11
64	Marketing Audit	Assessment of Results	NSOP/AMA/4	16
65	Marketing Audit	Report Drafting	NSOP/AMA/5	14
66	Process Audit	Document & Information Collection	NSOP/APA/1	16
67	Process Audit	Audit Planning	NSOP/APA/2	10
68	Process Audit	Verification	NSOP/APA/3	10
69	Process Audit	Assessment of Results	NSOP/APA/4	16
70	Process Audit	Report Drafting	NSOP/APA/5	14
71	Production Audit	Document & Information Collection	NSOP/APD/1	16
72	Production Audit	Audit Planning	NSOP/APD/2	10
73	Production Audit	Verification	NSOP/APD/3	8
74	Production Audit	Assessment of Results	NSOP/APD/4	16
75	Production Audit	Report Drafting	NSOP/APD/5	14
76	Quality Audit	Document & Information Collection	NSOP/AQA/1	16
77	Quality Audit	Audit Planning	NSOP/AQA/2	10
78	Quality Audit	Verification	NSOP/AQA/3	9
79	Quality Audit	Assessment of Results	NSOP/AQA/4	16
80	Quality Audit	Report Drafting	NSOP/AQA/5	14
			Total	1051

Detailed SOPs

Category:	Control Assessment
Assignment:	Document & Information Collection
Assignment Code:	NSOP/ACA/1

Sl. No.	Activities	SOP No.
1	Detail Organogram	NSOP/ACA/1 # 01
2	List of telephone, email id, Intercom	NSOP/ACA/1 # 02
3	Job Profile	NSOP/ACA/1 # 03
4	Current KRA & KPI in practice	NSOP/ACA/1 # 04
5	Audit coordinator	NSOP/ACA/1 # 05
6	Escalation Matrix	NSOP/ACA/1 # 06
7	All SOPs	NSOP/ACA/1 # 07
8	Reporting Mechanism	NSOP/ACA/1 # 08
9	MOM	NSOP/ACA/1 # 09
10	All agreements / Contracts entered	NSOP/ACA/1 # 10
11	Budgets	NSOP/ACA/1 # 11
12	Internal Audit report (If any)	NSOP/ACA/1 # 12
13	Beliefs, Mission & Visions	NSOP/ACA/1 # 13

To receive the full version of this Manual

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