

## MANAGEMENT LETTER

### ON THE ACCOUNTS OF ARUNACHAL PRADESH STATE AIDS CONTROL SOCIETY, GFATM ROUND -IV NAHARLAGUN FOR THE YEAR 2015-2016.

In terms of Ministry of Health & Family Welfare guidelines we submit our management letter as follows :-

(i)	Comments and observations on the accounting records, systems, and controls that were examined during the course of the audit;	Proper records maintained by the society as revealed from our test checking.
(ii)	Specific deficiencies and areas of weaknesses in system and controls and make recommendation for their improvement;	Steps shall be taken to realize/adjust the old outstanding advances .
(iii)	Comment on the adequacy of segregation of duties in the SACS.	In our opinion duties are properly segregated.
(iv)	Report on the degree of compliance with the financial/internal control procedures as in the financial manual of the project, of each of the financial covenants on the financing agreement and give comments, if any, on internal and external matters affecting such compliance,	Subject to our observation in Annexure 'I' degree of compliance were found to be adequate. However in one case it was observed that there is variance in activity wise expenditure.
(v)	Report any procurement which has not been carried out as per the procurement manual issued by NACO.	No irregularities observed on our test checking.
(vi)	Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society,	Nothing worth to comment.
(vii)	Bring to attention any other matters that the auditors considers pertinent.	The Annual Internal Audit Report was not submitted upto the date of our audit. However from our random checking we did not find any serious irregularities.

For and on behalf of  
N. C. DAS & CO.  
Chartered Accountants.



*Sourav Das*

CA. SOURAV DAS  
Proprietor.  
Membership No. 305185

Dated: Guwahati  
The 1<sup>st</sup> August, 2016

*[Signature]*  
ASSTT. DIRECTOR (Finance)  
AP STATE AIDS CONTROL SOCIETY  
(AP SACS) Naharlagun A P