



**D.N. Gupta & Associates**

**Chartered Accountants**

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To,  
Controller of Finance  
Bidhannagar Municipal Corporation  
Poura Bhawan  
415/A, FD Park, Sector-III, Saltkale, Kolkata – 700106

**Sub – Internal Audit Report for the Financial Year 2016-17**

Sir,

We have conducted audit of Bidhannagar Municipal Corporation. The scope of the audit was checking the efficiency and effectiveness of the internal control and verification of related records.

Further we have given recommendation for rectifying/strengthening the same. The review covered operations for the year 2016-17. Please find enclosed INCOME AND EXPENDITURES Report of BIDHANNAGAR MUNICIPAL CORPORATION.

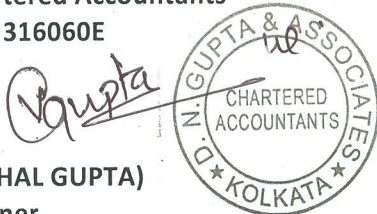
The audit team has concluded an operational review of the internal control structure and financial system Purohisab. The objective of our review was to evaluate controls in the financial system, compliance with policy and regulations and the effectiveness and efficiency of the current organization authority structure.

We wish to express our appreciation for the co-operation extended to the audit team by you and your staff during the audit.

Thanking You,

Regard.

For D. N. GUPTA & ASSOCIATES  
Chartered Accountants  
FRN 316060E



(VISHAL GUPTA)  
Partner  
Membership no. 304910

Date: 18/03/2018  
Place: KOLKATA