



**D.N. GUPTA &  
ASSOCIATES**  
Chartered Accountants

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

Sub-Internal Audit Report for the Financial Year 2017-18

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 2017-18. Please find enclosed **INCOME AND EXPENDITURE Report of BIDHANNAGAR MUNICIPAL CORPORATION.**

The audit team has concluded and 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*



(VISHAL GUPTA)

Partner

Membership no.304910

Date:- 19/09/2018

Place: KOLKATA

