

Internal Audit in Defence

- Mandate
- Scope
 - Transactions
 - Receipts and Issues
 - Consumptions
 - Cash
 - Cost Audit
 - Sanctions
 - Reviews

Internal Audit in Defence

- Method
 - Cyclical
 - Sample
 - Based on Percentage
 - Continuous
 - CAATS

Internal Audit in Defence

- Output
 - Internal Audit Reports
 - To Formations
 - MFAI
 - Half Yearly Internal Audit Reports
 - To MoD
 - Annual Audit Certificate
 - Review of MES Expenditure

Internal Audit in Defence

- Constraints
 - Diversity
 - Dispersal
 - Nature of Formations
 - Movement
 - Manpower

Thank You