Schedules to Report:

In addition, adtr has to attach Schedules to report

1. All transactions contrary to provisions
2. All sums Any omissions
3. Any material / property appearing bad / doubtful
4. Any material irregularity/impropriety in exp.
5. Any other matter
6. In case of nil, mention it

Audit memos: (exam Qs)

Adtr has to answer two sets of questionnaire

1. first set of Qs — General nature, urbn. banks, consumer stores, credit societies.
2. 2nd set of Qs. for some societies

These qs are drafted in detail + serve practical purpose of audit pgrm.

Adt Report in narrative audit report as convention divided into part I + II

part I

financial Very imp.
contain comments + suggestions for future improvements

part - II

nonfinancial points out observations of routine nature