



**Chartered Accountant**

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## **AUDITORS REPORT TO THE GOVERNING MEMBER OF PROJECT TERRA FIRMA**

### **Details:**

Sl. No.	Particulars	Remarks
1.	Audit Team	Anand
2.	Audit Date	11.09.2015
3.	Schools Visited	- HPS Mangalli - HPS Bandalli - HPS Ramapura

We have visited the above schools and conducted the audit as per the engagement. Detailed observations have been annexed to this report.

### **Key Feedbacks:**

1. We believe that the GROWBY tests are not conducted properly. Students are good in Kannada but English reading ability is not upto the mark.
2. New books issued to library have not been updated in the inventory records of books maintained by the library.
3. We have been requested by the teachers to extend ASHRAYA's Art and Science to all the schools. This is helping many bright students.
4. Teachers requested us to include more students for science program and not limit to only 20 students.
5. All the painting materials supplied to the schools are available and are yet to be used in art module planned.
6. During our visit only bills available with Mr. Harish and at school were verified.
7. We propose to do a complete financial audit for the period beginning from 1<sup>st</sup> of April in the next visit.

Date: 01.10.2015

Place: Bangalore

*For Shyam S & Co,*  
Chartered Accountants  
Firm No. 015813S

*Shyam .S*  
Shyam .S  
Proprietor

Mem No. 236134





Audit Date	11.09.2015
School(s) Visited	HPS Mangalli

Program	Activities	Audit Done (Y/N)	Satisfaction Rating on Scale of 0 to 10 (0 - Poorest, 10 - Highest)	Comments in Free Text
General	Cleanliness of library premises	Y	8	Library premises was kept clean, But the area around the library have not been maintained well, there are lot of shrubs and small plants. Which may not be safe for children.
	Arrangement and quality of books on shelves	Y	8	Arrangements and quality of books were satisfactory.
	Record keeping of books inventory	Y	8	List of books were presented and we have verified books for their presence. New books issued to the library from Ashraya have not been added in the records. Records have to be updated.
	Library check out record maintenance	Y	7	The registers have been maintained. Registers are maintained class wise. Names of all the students in the class are recorded and updated as and when they visit the library. We suggest this can be avoided and only records of the students visiting the library to be maintained.
	Attitude and engagement level of librarian	Y	8	Librarian has performed the given roles satisfactorily.
	Attitude and engagement level of project coordinator	Y	9	Was helpful
	Feedback from students	Y	8	We interacted with the students of 4th and 5th grade and they have requested us to conduct science and art club activities in their school as well.
	Review and approval of future expenditure requirements			
	Administer GROWBY Tests and Select Challengers and Stars	Y	8	We were informed that the test scores have already been updated to you. We requested librarian to randomly ask two student come and read in front of us. Reading skills with respect to kannada books were satisfactory but with respect to english books we believe that GROWBY test have not been conducted.
	Library	Board Games	Y	8
Break Time Quiz		Y	8	Quiz has been conducted and results have been presented for verification.
Speed Reading Competition		Y	8	Activity has been conducted and records have been presented for verification.
"Change the Story" Competition		Y	9	We verified some of the story written by the students, they were creative.

**Material to be submitted along with Audit**

- 1) Photos taken during visit (upload to Google Drive)
- 2) Scanned images of financial receipts obtained from staff
- 3) List of requested and approved future expenditures
- 4) 2 Page visit report
- 5) Signature with seal of audit firm





Audit Date	11.09.2015
School(s) Visited	HPS Bandalli

Program	Activities	Audit Done (Y/N)	Satisfaction Rating on Scale of 0 to 10 (0 - Poorest, 10 - Highest)	Comments in Free Text
General	Cleanliness of library premises	Y	8	Library premises was kept clean.
	Arrangement and quality of books on shelves	Y	8	Generally condition of the books were good. school receives books from the government and have maintained in good condition.
	Record keeping of books inventory	Y	9	List of books were presented and we have verified books for their presence. New books issued to the library from Ashraya have not been added in the records. Records have to be updated.
	Library check out record maintenance	Y	9	We were presented with the appropriate records. And have been maintained very well. We suggest the same method of recording be maintained at every school.
	Attitude and engagement level of librarian	Y	9	Librarian was active, all the documents maintained were presented to us on request and were well arranged. Librarian has conducted project on freedom fighters. Pictures have been attached.
	Attitude and engagement level of project coordinator	Y	9	Was helpful
	Feedback from students	Y	8	Interaction with students were good, they have requested to add more board games and charts depicting english words.
	Feedback from teachers and/or HIM	Y	9	We had interaction with the 3-4 teachers and the feedback was positive with the activities conducted by ASHRAYA. They have requested us to provide science club activities to their school.
	Review and approval of future expenditure requirements			
	Administer GROWBY Tests and Select Challengers and Stars	Y	8	We were informed that the test scores have already been updated to you. We requested librarian to randomly ask two student come and read in front of us. Reading skills with respect to kannada books were satisfactory but with respect to english books we believe that GROWBY test have not been conducted.
Library	Board Games	Y	8	We were requested to add more board games, as the students tend to fight among themselves during these activities
	Break Time Quiz	Y	8	Quiz has been conducted and results have been presented for verification.
	Speed Reading Competition	Y	8	Librarians has conducted the activity. Speed writing records have been presented for our verification.
Art Program	"Change the Story" Competition	Y	9	We verified some of the story written by the students, they were creative.
	Sketching with Pencils	Y	9	Sketching with pencils and shading were presented for verification. Painting module has not been conducted as on the date of our visit. Painting materials provided were available.
	Shading with Pencils	Y	8	

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<b>Audit Date</b>	11.09.2015
<b>School(s) Visited</b>	HPS Ramapura

Program	Activities	Audit Done (Y/N)	Satisfaction Rating on Scale of 0 to 10 (0 - Poorest, 10 - Highest)	Comments in Free Text
<b>General</b>	Cleanliness of library premises	Y	7	Library premises was kept clean, But the area around the library was not clean.
	Arrangement and quality of books on shelves	Y	8	Generally condition of the books were good.
	Record keeping of books inventory	Y	7	List of books were presented and we have verified books on test check basis for their presence. New books added to the library have not been added to the records.
	Library check out record maintenance	Y	7	Book issued register and library visit register have not been presented for verification. On verification of the last years books, book issued register were updated up to 10.03.2015, Picture of the books have been attached for records.
	Attitude and engagement level of librarian	Y	8	Librarian have arranged and maintained books satisfactorily
	Attitude and engagement level of project coordinator	Y	9	Was helpful
	Feedback from students	Y	9	We spoke to two students of 5th and 6th grade. They have requested to add more books with basic english and with more pictorial representations
	Financial reconciliation of receipts and purchased materials	Y	-	News paper bills were verified. Picture has been attached for reference.
	Review and approval of future expenditure requirements			
	Administer GROWBY Tests and Select Challengers and Stars	Y	7	We were informed that the test scores have already been updated to you. We requested librarian to randomly ask two student come and read in front of us. Reading skills with respect to kannada books were satisfactory but with respect to english books we believe that GROWBY test have not been conducted.
<b>Library</b>	Board Games	Y	8	We were requested to add more board games, as the students tend to fight among themselves during these activities
	Break Time Quiz	Y	8	Quiz have been conducted periodically. Results have been presented for verification.
	Speed Reading Competition	Y	8	We verified some of the papers for speed writing, children had written appreciable number of lines in 5 min.
	"Change the Story" Competition	Y	9	We verified some of the story written by the students, they were creative.
<b>Science Club</b>	Module 1: Air	Y	-	We were informed that experiments were conducted, but the same could not be verified as the record books maintained for the experiments were not available for verification. We were informed that the record books have been given to students and are not maintained at library.
	Sketching with Pencils	Y	9	We have verified the drawings and were very impressive. Painting materials were available at the school. During our visit
<b>Art Program</b>	Shading with Pencils	Y	9	guest faculty was present and conducting drawing classes.

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