

1st March, 2006

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To,

**BUREAU AUDITOR'S
cc: Publisher Members**

NOTIFICATION NO. 760

Bureau's Council of Management at its recent meeting considered and adopted the following procedure when Bureau Auditor's observations during their visit to the publisher's press, various sales centers, depots etc. are found to be in variance with the publisher's books and records.

- Bureau Auditor's observations would be given adequate importance in the overall context of a surprise check / recheck audit with respect to actual printing, market visit, newsprint stock verification etc..
- Any divergent information noted by Bureau's Auditors should be thoroughly reviewed. Bureau Auditors should then visit additional depots / sales centers in the same market place and interact with people involved in the newspaper distribution trade at various locations in a particular town / city.
- Bureau Auditor's should take into account, publisher's point of view on their observations.
- Bureau Auditor's should comment on the financial books and records maintained by the publisher vis-à-vis their observations and give their conclusion in all such cases.
- Secretariat will then analyse the Bureau Auditor's report as per the existing Bureau's guidelines and present the Bureau Auditor's findings together with the Publisher's comments to the Bureau's Council of Management for its consideration.
- Bureau's Council of Management will thereafter consider all such cases on merits.

Bureau Auditor's are requested to adhere to the above procedure whilst undertaking Bureau's Audits.

Sd/-

Secretary General

