

7.1.1 Specific facilities provided for women in terms of: a. Safety and Security b. Counselling
c. Common Rooms d. Day care centre for young children e. Any other relevant information.

VIT provides following facilities for women to promote gender sensitization:-

1.Safety and Security

2.Common Room

1. Safety and Social Security

The Institute ensures safety and security of everyone on the campus through well-defined guidelines. Being a co-educational Institute where gender equity is a way of life, it encourages girls and boys to participate together in academic, cultural, sports and social activities. Various activities are organized to sensitize and promote gender equity among students and staff by the Women Development Cell and VIT's IEEE Women in Engineering Cell.

VIT assigns great importance to the safety of students and staff. As a safe campus is an essential prerequisite to effective learning, campus security arrangements ensure that the following adequate precautions are taken:

- Well-trained security guards (both male and female) are deployed at key locations.
- All visitors are carefully screened and permitted to enter the campus only after strict entry procedure.
- Identity cards are mandated for everyone on campus.
- 103 High end CCTV cameras are installed at prominent locations as well as in most classrooms.
- First Aid boxes are made available at various locations. Further, VIT has a tie-up with Cardiac Ambulance Services for handling medical emergencies.
- Women faculty members accompany girl students whenever they participate after college hours in outdoor or in-house activities.
- A female sports instructor is present at the Gymkhana on the campus.
- VIT has fully automated fire alarm system, and sprinkler system along with fire extinguishers and water hydrants.
- VIT also ensures social security through Anti-Ragging Committee, Grievance Redressal Committee and Internal Complaints Committee. Suggestion boxes are also placed and grievances, if any, are addressed. VIT ensures that there are absolutely no instances of ragging, or sexual harassment on the campus.

The outcome of all these measures and efforts is that students and staff (especially women) feel safe and secure on the campus.

Note:- The SOP is attached with the document.

2. Common Room

When students enjoy break between lectures, they find relaxation and recreation in the Common Room.

- VIT has Common Rooms for especially for girl students at C 301, and in the S Block
- Other Common Rooms include 'V Lounge' and the Gymkhana.
- VIT also has a Medical Room at A 303 with the facility to take rest during an emergency.
- There are separate washrooms for women, men and staff.
- Sanitary napkin vending machine in installed in Restroom No. B104L.



Girls Zone and Girls Common room entrance.



Internal ambience of girls common room



Vidyalankar Institute of Technology

Standard Operating Procedure Development

Process Documentation
Module: Security Management

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16. PROCESS: SECURITY MANAGEMENT

PRE-REQUISITES

1.
 - Security agency is decided by the Corporate Office
 - A proper wall fencing of at least 8 ft height has to be erected at periphery with a barbed wire can
 - A main gate & wicket gate of at least 8 ft height should be fitted.
 - A security cabin situated near the main gate.
 - Fire engines & hydrants to be installed for fire fighting
 - Fire extinguishers are kept at strategic locations demarcated after fire survey by a competent authority.
 - Evacuation plans are made and displayed in every building.
 - Electrical layout of campus are made and displayed in every building.
 - Proper parking arrangement with slots is marked.
 - Parking zones for various categories to be allotted.
 - Parking stickers are issued to every user keeping due records.
 - Traffic signs/symbols are marked on display boards in campus
 - Foot paths in campus are painted black & white (strips)
 - For effective communication walkie talkies/ telephones are to be provided to security personnel.
 - Security lights are fitted in strategic locations for proper illumination.
 - An emergency light is available at main gate
 - CCTV cameras are installed at the required premises

16.1: SUB PROCESS – SECURITY OPERATIONS

Key Objectives	<ul style="list-style-type: none"> ▪ To ensure security of the institute/campus/people and resources of the institute ▪ Entry, exit of men, staff, students & workers- their identity & checks ▪ Parking & road safety ▪ Rounds & night patrolling ▪ Keep an eye on malpractices, frauds & corruption. ▪ Theft investigation ▪ Disciplinary matters/Adherence to Dress Code
Key Inputs	<ul style="list-style-type: none"> ▪ Location / requirements of the security personals / cameras / committees

PROCESS DESCRIPTION

Key Activities	Description
1. Security Agency Management	1.1 The security agency for the year should be approved centrally by the procurement team at Corporate Office 1.2 The required security personnel should be assessed by the institute and approved by the Director. The security requirements should be sent to the Corporate Office at least 7 days before the start of the academic session/ or expiry of contract of existing agency. The security requirements are sent to the

PROCESS DESCRIPTION

Key Activities	Description
	<p>security agency by the Corporate Office</p> <p>1.3 Corporate office should renew the contract with the security agency every year</p> <p>1.4 The security agency should nominate the security personnel according to the requirements and send the list of the appointed security personnel to the corporate office / institute. The list should be prepared in ideally 3 shifts. The security agency should also nominate a person as a single point of contact for any queries / complains / requests</p> <p>1.5 Institute should maintain the record of the security personnel. In case the security agency wants to change any security personnel, proper approval is taken from the Administrative department of the institute. The new security personnel should be introduced to the administrative department and the details of the personnel should be submitted to them. The security personnel should not enter the campus without proper uniform</p>
<p>2 Security Monitoring</p>	<p>2.1 The security is required to record attendance in the security register. They should mark the attendance in the attendance register with the following fields</p> <ul style="list-style-type: none"> o Name o Date o Shift o Duty handover taken from o Duty handover given to <p>The register should be signed at the time of taking the duty as well as the time of handing over the duty.</p> <p>2.2 The security guard present at the duty should be awake and perform their duty with full diligence. They should be present at all the locations decided by the security head</p> <p>2.3 The security personnel should closely monitor the premises. The responsibilities should include</p> <ul style="list-style-type: none"> o Monitor the premises and prevent any incidents in the campus o Record entry and exit of the any guests within the premise in the visitor register o Record entry and exit of any faculty in the staff movement register along with the vehicle number o Maintain proper records / logs of any material goods moving in / out of the premise through material inward register, material outward register o Should sign and record 1) Gate Pass 2) Debit note for goods 3) Invoice of the goods received o Prevent entry of any unauthorized person in the premise o Record entry and exit of vehicles in the campus and maintain proper parking of vehicles in the premise o Should keep keys at the central place and mark entries in a register before issuing the keys o Continuous round of guards in the premise / outside premise around campus to monitor and prevent unwanted activities o Monitor the CCTV / video recording to find any unwanted happening

PROCESS DESCRIPTION

Key Activities	Description
	<ul style="list-style-type: none"> ○ Support the disciplinary committee for any anti-ragging activity ○ Check written permission before opening labs, class and any other areas on a holiday
	<p>2.4 The security personnel should have the following rights</p> <ul style="list-style-type: none"> ○ Question any person entering the campus ○ Inspect the goods moving in or moving out of campus ○ Inspect or check any student /faculty / visitor car or vehicle
	<p>2.5 Usually the departments are not locked. However in case there is a holiday or weekend, the lab in-charge should lock the lab and put a seal on the lock to ensure safety</p>
	<p>2.6 In case any visitor is visiting any department, an entry of the visitor should be recorded in the visitor register. A visitor slip should be issued while entering and the visitor should get a signature from the concerned person while returning and an exit entry should be marked in the visitor register</p>
	<p>2.7 Surprise audits should be performed at least once a month by the institute authorities. In case of any lapse in the security, proper proofs (pictures records) etc should be taken. The security personnel present at the point should be warned and take in writing that there was a lapse in security. The audit cell can deduct salary of the security personnel for lapse of maximum of 3 days</p>
	<p>2.8 The log books should be maintained for the audits carried out. It should record the following fields</p> <ul style="list-style-type: none"> ○ Date ○ Location of audit ○ Name of person carrying audit ○ Observation / Lapse ○ Name of security personnel at duty ○ Any other comments
	<p>2.9 The CCTV / video cameras should be installed at all prominent location in the premise. Suggested location for the CCTV / video camera can be:</p> <ul style="list-style-type: none"> ○ Main gate ○ Labs ○ Library ○ Stock room ○ Canteen ○ Administrative area ○ Bank counter ○ Corridors and other prominent locations in the campus
	<p>2.10 The CCTV videos should be recorded and kept in records for at least 3 months. The security team should randomly see the video recordings once every week. All the video recordings monitored should be recorded in a log book and should capture the following details</p> <ul style="list-style-type: none"> ○ Name of the viewer ○ Code of the tape viewed / Location of recording ○ Date of viewing and date of recording

VIT SOP DEVELOPMENT - SECURITY MANAGEMENT

PROCESS DESCRIPTION	
Key Activities	Description
	<ul style="list-style-type: none"> ○ Time duration of the recording watched (Start time & end time) ○ Observations / discrepancies if any <p>This log book should be maintained and the audit cell can check this log book as part of regular audits</p>
3. Security Payments	<p>3.1 The attendance record of the security personnel is monitored by the in-house security supervisors and the no of working shifts is computed. The total payable amount is computed using standard rates, marks up and deductions and penalties, if any as per the agreement</p> <p>3.2 The payment computation is sent to audit cell for approval. Once approved it is sent to the accounts department for payment processing</p>
4. Security Arrangement for occasion / examination	<p>4.1 In case of any function / occasion in the premise by the college, the college should send a request to the security agency for deployment of extra personnel</p> <p>4.2 Extra security personals should also be deployed during examination at the centre to prevent any cheating. Also proper security should be available with the Officer In-charge for examination and question papers to prevent any unwanted incident</p> <p>4.3 In case any function has gathering of more than 1000 people, written information should be sent to the nearest police station for the same</p>
5. Theft Management	<p>5.1 Any theft in the campus should be informed to the security personnel</p> <p>5.2 All records should be maintained in the register for any security breaches/ theft</p> <p>5.3 The security personals should file an FIR for the same at the nearest police station</p> <p>5.4 Dean Administration and Director should form a committee for such theft</p>
6. Functional Chart(Reporting Structure)	<p>6.1 Following reporting structure should be followed</p> <pre style="text-align: center;"> Director Security Officer Security Supervisors Security Guards </pre>
7. Training for Security	<p>7.1 Various trainings like Fire drill, fire fighting, stress management, crowd control, fire alarm etc should be conducted for security personnel</p>
8. Monthly reports	<p>7.2 The Security in-charge should prepare and submit monthly report about security issues to Director/Principal. The report may include details like:</p> <ul style="list-style-type: none"> ○ Campus Incidents/Accidents ○ Theft cases ○ Road Safety Violations ○ Outstanding returnable gate pass ○ Details about pest control, tank cleaning, etc ○ Vehicle Parking stickers issued ○ Any Other as may be necessary

VIT SOP DEVELOPMENT- SECURITY MANAGEMENT

Key Outputs	<ul style="list-style-type: none">▪ Security record books▪ Record of any unwanted/ trespassing events▪ Security Attendance▪ Security report (monthly)
KPIs	<ul style="list-style-type: none">▪ Zero errors in recording of the security logs▪ Zero instance of unwanted happenings

ANNEXURE

DUTIES OF SECURITY OFFICER (SO)

- Responsible for entire security of campus and reports to Director, Vidyalankar Dnyanapeeth Trust.
- Ensure business of the college runs smoothly and peacefully.
- Make a counter emergency and evacuation plan.
- Ensure all are aware of fire safety & operation of fire fighting equipments.
- Ensure fire/ safety drills are conducted for guards/staff.
- Formulate security policies for the unit.
- Assign duties of each post and display them for guards' reference.
- Periodically train the manpower under him.
- Supervise movement of material and conduct surprise checks on stores.
- Keep vigil on visitors and unscrupulous elements.
- Liaise with local police and other government agencies.
- Investigate all theft matters and handover the major cases to police if required.
- Collect intelligence reports from various sources and work on intelligence inputs for the benefit of institute.
- Report all unusual matters to his superiors.

DUTIES OF SECURITY SUPERVISORS

- Report to the Security Officer and implement orders of the SO.
- He is in charge of his shift and should instruct/ order the guards.
- Take/ give proper charge of his duties with all previous occurrences.
- Take disciplinary action on guards who misbehave/ disobey his commands.
- Assign duties to guards as per duty roster prepared by SO.
- Deploy manpower available to him as per his wisdom.
- Ensure that all guards are on post and perform their duties efficiently.
- Ensure that guards are nicely turned out. Else they can be denied duty by him.
- Ensure sufficient water supply to all buildings. Ensure all valves are open.
- Check up available water stock and report to SO in case of shortage.
- Observe for any power cuts and immediately inform BEST and follow up
- Ensure all material in/out should be properly checked and actioned.
- Complete premises closure report after having checked all rooms of every buildings.
- Account keys at the end of working and report missing keys to SO.
- Get all security lights switched on/ off & checked & get repaired by electrician.
- Patrol & round up the area and question suspected people on the campus.
- All guards should patrol the respective area at night. Supervisor ensure their alertness.
- Ensure that the guards are equipped with walkie talkie sets, torches etc.
- Ensure all students wear i-cards and behave decently.
- At month end make summary of duties of guards and handover to SO.
- Inform SO about all important events/happenings.
- Liable to give intelligence inputs to SO.

GENERAL INSTRUCTIONS FOR GUARDS

- All guards must obey all lawful commands of Security Officer, Supervisor & Superiors and implement them in letter and spirit.
- Guards must relieve other guard on duty in time after taking a proper briefing/ charge from previous guard and Supervisor and not to leave the post of duty till instructed otherwise.

VIT SOP DEVELOPMENT – SECURITY MANAGEMENT

- Guards should wear a clean and well pressed uniform with line cord belts, I-card and whistle. Shoes should be well polished and clean shaved. Guards not dressed well can be denied duty on the day.
- Drinking, smoking, chewing of tobacco/ gutkha strictly is forbidden on duty.
- Reading/ writing, listening to music strictly not permitted while on duty.
- All guards must salute Director, Principals & Security Officer.
- Guards must behave nicely with all superiors, staff members, students & visitors. Talk politely with all. One guard should not perform more than two duties in row. As far as possible no successive duties to be performed.
- Understand duties of respective post and perform accordingly.
- Guards should project their problems to Supervisors, Security Officer & Area Officer of security agency.
- No person is allowed to wait in security cabin unless allowed.
- Any indiscipline on the part of guards will invite disciplinary action.
- Misuse of amenities provided by institute such as electricity, water, telephone etc should be avoided.
- In case of disaster, natural calamities, fire, accident, theft etc all should face the situation with unity to come over it.
- Police, Fire brigade, BEST, BMC etc agencies' help should be sought in case of emergency/ requirement.

DUTIES OF GUARDS: POSTWISE

MAIN GATE

- Take charge of duty and test serviceability of all systems.
- Contact all posts to ensure all are in contact.
- Pump well & BMC water in time after checking stock.
- Not to handover keys to unauthorized persons. Keep records of keys & search for missing keys.
- Check the authenticity of every visitor, its purpose of visit and allow inside campus only when staff members give permission.
- Deny entry to visitors in case don't get satisfactory answer from the visitor.
- Agents of banks, financial institutes, moneylenders are not permitted entry inside campus.
- No donation seekers are allowed inside campus.
- Staff members should meet them at main gate only.
- Parents should come to campus with students so as to cross check their identity.
- Entry should be made in register in respect of all vehicles except two wheelers.
- No taxi will be permitted entry except taxis with institute material.
- Handicap people, pregnant ladies are allowed to take taxi inside campus.
- Material coming in/out should be recorded at main gate whether accompany with documents or not. All valuable material need bill/ gate pass. Institute material will recorded in institute register and that contractor will be recorded in respective book.
- The material has to be checked at main gate. If not possible at main gate a guard should be deployed at the time of loading/ unloading.
- All contract workers should be identified at MG and then allowed after making entry.
- Peons, contract workers leaving campus should be properly frisked at MG and then be allowed to exit.
- Check all institute vehicles properly. Private cars of staff can be checked randomly if required.
- All vehicles to maintain a speed limit of 5km/hour inside campus and shall be parked at assigned parking slots.
- All vehicles must possess parking stickers. Vehicle without sticker be denied entry.

VIT SOP DEVELOPMENT- SECURITY MANAGEMENT

- All students entering MG must wear i-card around their neck. Guards must check them properly. Students riding the vehicle must also wear i-cards.
- Control internal/ outside traffic near main gate.
- Ensure no stray dogs, animals enter campus.
- Ensure pedestrians make use of foot path while walking.
- Complaint power cut to BEST, obtain docket no. & follow up till resumed.
- Do not allow hoardings on campus wall. Look after institute boards.
- Do not allow distribution of hand bills/ advertisement bills etc.
- No parking in front of MG.
- Attend telephone calls. Give correct information else ask them to call during working hours.
- Do not allow anyone to wait in security cabin except institute drivers. No one will sit on SOs chair except higher officials of the institute.
- Automatic gate should be properly operated with caution. In case of unserviceability, operate manually & inform company to undertake repair.
- Get security cabin nicely cleaned. No unwanted material is stored there.
- Control crowd at MG. Encourage students to form Q at bus stop and enter bus.
- Inform SO/ Director about arrival of important persons such as govt official, police, political leader, Union leader, journalist etc.
- Contract workers residing inside campus are not allowed thoroughfare at MG after 10.00 p.m.
- Police, Fire brigade, BEST, BMC etc agencies' help should be sought in case of emergency/ requirement.
- Administer first aid to patients. Arrange to take to hospitals in case of requirement.
- Report all unusual occurrences to supervisors/ SO & Director if needed.

REAR GATE

- Wait at gate and allow entry to staff members and their vehicles to enter between 08.00 a.m. to 11.30 a.m. and exit between 03.00 p.m. to 06.00 p.m.. Inform vehicle no at MG.
- Lock the gate at 06.00 p.m. in the evening everyday & open in the morning at 08.00 am.
- Do not allow entry/ exit to students through this gate.
- Check the fencing wall of the area properly. Also check for any material lying close to fence. If found any, inform Supervisor immediately.
- Trespassing if any, report to Supervisor or SO.
- Keep vigil on students, contract workers etc.
- Report any suspicious activity to SO/ Supervisor.
- Inform MG about overflowing of overhead water tanks.
- Ensure all security lights are switched on in the evening.
- Handover gate keys to the next guard at the end of duty.
- Patrol the area

VIT ENTRANCE

- Identity checks of every individual.
- Locking/ opening of all rooms/ labs/ offices after given checks.
- Keep a watch on movement of visitors to main office.
- Monitor movement of important persons of institute.
- Do not allow students to eat out of canteen.
- Keep close watch at publicity counter where students of other colleges sit.
- Save electricity. Save water.
- Open/ close seminar hall as per booking schedule.
- Monitor material movement. Ensure material dispatched to destinations.

VIT SOP DEVELOPMENT- SECURITY MANAGEMENT

- See that letters from post boxes are cleared by postmen.
- Ensure there is no crowd in office. Ask students to form queue.
- Attend fire call at fire alarm panel & take required action.
- Attend alarm call at office lift & rescue people from the lift.
- Make use of fire extinguishers in fire emergency.
- In case of emergency, guide people to evacuate the premises.
- Help people in emergency & also in need.
- Intimate supervisors in case any vehicle exceeds speed limit on main road of campus.
- Keep vigil.
- Look for unattended objects & intimate security officer.
- Ensure no circulars/ notices/ hand bills/ publicity brochures to be pasted on walls.
- Contact drivers in case they are needed by Trustee/ Director.

X BLOCK

- Identity checks of every individual.
- Locking/ opening of all rooms/ labs/ offices after given checks.
- Do not allow students to eat out of canteen.
- Save electricity. Save water.
- Monitor material movement. Ensure material dispatched to destinations.
- Ensure there is no crowd in office. Ask students to form queue.
- Make use of fire extinguishers in fire emergency.
- In case of emergency, guide people to evacuate the premises.
- Help people in emergency & also in need.
- Intimate supervisors in case any vehicle exceeds speed limit on main road of campus.
- Keep vigil in building as well as in canteen.
- Do not allow students to celebrate birthdays & private functions in canteen.
- No writing & reading permitted inside canteen in peak hours.
- Look for unattended objects & intimate security officer.
- Ensure no circulars/ notices/ hand bills/ publicity brochures to be pasted on walls.
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VP

- Identity checks of every individual.
- Locking/ opening of all rooms/ labs/ offices after given checks.
- Save electricity. Save water.
- Pump water to overhead tanks. Pump well water. Watch overflow of water.
- Keep an eye at open cubicles of faculty
- Close rear gate of the building at 05.00 p.m.
- Ensure there is no crowd in office. Ask students to form queue.
- Make use of fire extinguishers in fire emergency.
- In case of emergency, guide people to evacuate the premises.
- Help people in emergency & also in need.
- Keep vigil in building.
- Look for unattended objects & intimate security officer.

a. **M BLOCK**

- It's a high rising building with façade where safety matters a lot.
- Refer emergency plan & firefighting plan.
- Also refer Emergency Evacuation plan to evacuate building in emergency.
- Know Fire Hydrant & Fire sprinkler system.
- Fire Alarm System & PA system is also in place.
- Control emergency from Emergency Control Room.
- Do not make use of lifts during emergency.
- Identity checks of every individual.
- Locking/ opening of all rooms/ labs/ offices after given checks.
- Keep both entrances open during working hours.
- Keep way to terrace on 4th floor open during working hours.
- Save electricity. Save water.
- Pump water to overhead tanks.
- Control AC switches from control room.
- Keep all terrace, balcony doors & water tanks lids locked at all times.
- Open façade windows in fire emergency.
- Open/ close Auditorium as per the timing of scheduled programs.
- Entry restricted to 7th floor.
- Watch crowded area like canteen.
- Make use of fire extinguishers in fire emergency.
- In case of emergency, guide people to evacuate the premises.
- Help people in emergency & also in need.
- Keep vigil in building.
- Look for unattended objects & intimate security officer.
- Know the electrical mains and operate them in need.
- Make use of CCTV footage when needed.
- Cater for other programs in M-101, M-413 & M-501.

b. **ROAD**

- Get all cars/ bikes parked in proper slots facing outwards.
- Assist drivers to park properly.
- Ensure the speed limit is adhered to by all at all times.
- Report over speeding & improper parking.
- The loading and unloading vehicles be parked at the side of road.
- Report unauthorized parking by students.
- See that traffic on the road is moving smoothly.
- Check i-card of students.
- Look for unattended objects on road.
- Keeps vigil on students playing on ground 2. See that they wear sports uniform.
- Ensure students sit in orderly manner at CCD & umbrellas.
- No tins/cups/trash are thrown in the area.

- See that road is properly swept.

e. **TWO WHEELER PARKING**

- Ensure all two wheelers are parked in proper slots.
- See that all wear helmets while riding.
- No waiting by students in the parking area.
- No students can sit on parked bikes.
- See that helmets are locked with bikes properly.
- No driving trial can be undertaken in parking area.
- Break down vehicles can be kept in the campus for overnight parking on request.
- Keeps vigil on students playing on ground 1. See that they wear sports uniform.
- See that no one plays on lawn. Do not allow without written permission.
- Ensure no trespassing from fence.
- See that lawn and all plants are watered daily.
- See that all bikes come and leave from 2nd gate.
- Report keys found, oil leaking etc promptly.
- Report accidents/damage to vehicles to security officer.

d. **AUDITORIUM**

- Open auditorium 30 minutes before program starts. Check permission.
- Switch on AC & lights. Open both exits and both emergency exits too.
- Open toilets and check availability of water.
- Deploy one guard each at every gate. One supervisor & a guard inside audi.
- One Electrician be available inside auditorium.
- Keep both the doors closed during conduct of program.
- Keep foot lights on during conduct of program.
- Four fire cylinders have been kept to put off fire.
- In case fire breaks off, open all exits and ask occupants to evacuate instantly.
- Switch off mains in case of electrical fire.
- In case electric supply is cut, open doors and switch over to stand by supply.
- No damage to institute property.
- Keep audi neat and clean.
- Close and lock the audi once program is over. Switch off ac & lights.

Report usage limitations

This report is intended solely for the information and use of the management of Vidyalankar and is not intended to be and should not be used by anyone other than these specified parties. Ernst & Young therefore assumes no responsibility to any user of the report other than Vidyalankar Management. Any other persons who choose to rely on our report do so entirely at their own risk.

Limitations of procedures

As it is practically not possible to study all aspects of a process in its entirety thoroughly during the limited time period of a review, based on our methodology for conducting the exercise, we conducted a review of the process and held discussions with the process owners and other key people in the process during the planning stage of audit which helped us in identifying specific areas where control weaknesses & process gaps may exist, opportunities for process improvement and/or cost reduction/revenue enhancement. Our subsequent test work, study of issues in detail and developing action plans are directed towards the issues identified. Consequently this report may not necessarily comment on all the function / process related matters perceived as important by the management.

The issues identified and proposed action plans in this report are based on our discussions with the people engaged in the process, review of relevant documents/records and our physical observation of the activities in the process. We made specific efforts to verify the accuracy and authenticity of the information gathered only in those cases where it was felt necessary. The work carried out and the analysis thereof is based on the interviews with the personnel and the records provided by them.

The identification of the issues in the report is mainly based on the review of records, sample verification of documents / transactions and physical observation of the events. As the basis of sample selection is purely judgmental in view of the time available, the outcome of the analysis may not be exhaustive and representing all possibilities, though we have taken reasonable care to cover the major eventualities.



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