

At the apex of the Kerala State Audit Department is the office of the Director of Local Fund Audit which directs, monitors and controls all activities connected with audit, accounts and entitlement functions of the Department. The Directorate at Thiruvananthapuram is responsible for development of organisational objectives, audit standards and systems, management of the manpower and material resources of the Department and final processing and approval of the Consolidated Audit Report. For carrying out these responsibilities, it has been organised on a functional basis and there are separate divisions dealing with Accounts and Entitlements, Establishment, District Audit, Concurrent Audit, Administration of Cadres, Training, Organisation and Methods, Inspection of field offices etc. These divisions are headed by the Joint Directors & Deputy Directors .

The audit activities are divided into 14 District Audit Wings & 39 Concurrent Audit Wings which are headed by Joint Directors/ Deputy Directors who report to the DLFA. The initial work of auditing is done in the various field formations of the organisation by auditors under the guidance and supervision of Audit Officers who are in turn supervised by Joint Directors/Deputy directors. Some of these parties conduct efficiency-cum-performance appraisals of elected projects/ programmes of the Local Funds.

There are 14 District level functional Audit Offices conducting the audit of Panchayats, Municipalities, courts and other miscellaneous institutions and 39 concurrent audit offices which conduct audit of the Universities, Devaswom Boards, Corporations etc. The total number of employees in this Department is **1113**; but only **796** (**198** Audit Officers and **598** Auditors) employees are directly engaged in the audit process. They are entrusted to audit accounts of 6236 institutions.

[Organization Chart](#)