



Action Plan 2022

Department of Management Audit

Ministry of Finance
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1. INTRODUCTION

1.1 Annual Action Plan

This Annual Action Plan of Department of Management Audit, for the year 2022 is prepared in line with the Public Finance Circular No 02/2020 dated 28.08.2020 issued by the Department of Public Finance under the Ministry of Finance in order to implement the approved Budget proposals under the annual Appropriation Act. This Department has approved 58.5 million of rupees of Recurrent Expenditure and 1.150 millions of rupees of Capital Expenditure under the Expenditure Head 324. These allocations will be used to fulfill the objectives of this Department of Management Audit with the Human resource and other assets owned by the Department.

This Annual Action Plan 2022 has developed on the assumption that the post COVID new normal situation will give opportunity to achieve the outputs as planned. At the moment Department of Management Audit is working under the Health guidelines issued by the Ministry of Health and circulars issued by the Presidential Secretariat and other authorities on preventing the natural pandemic of COVID-19 virus outbreak.

1.2 Establishment of the Department

The Department of Management Audit was established on 01.02.2008 as a Treasury Department under the cabinet decision No 08/0200/306/012 in order to strengthen the internal control of the treasury disbursements to government agencies specially Ministries and Departments.

1.3 Vision

To be the most outstanding and value adding Management Audit Partner for the best performance and accountability of public service

1.4 Mission

Providing assistance and guidance to achieve the expected outcomes of public sector organizations through strengthening of internal control as a Treasury Department

1.5 Objectives

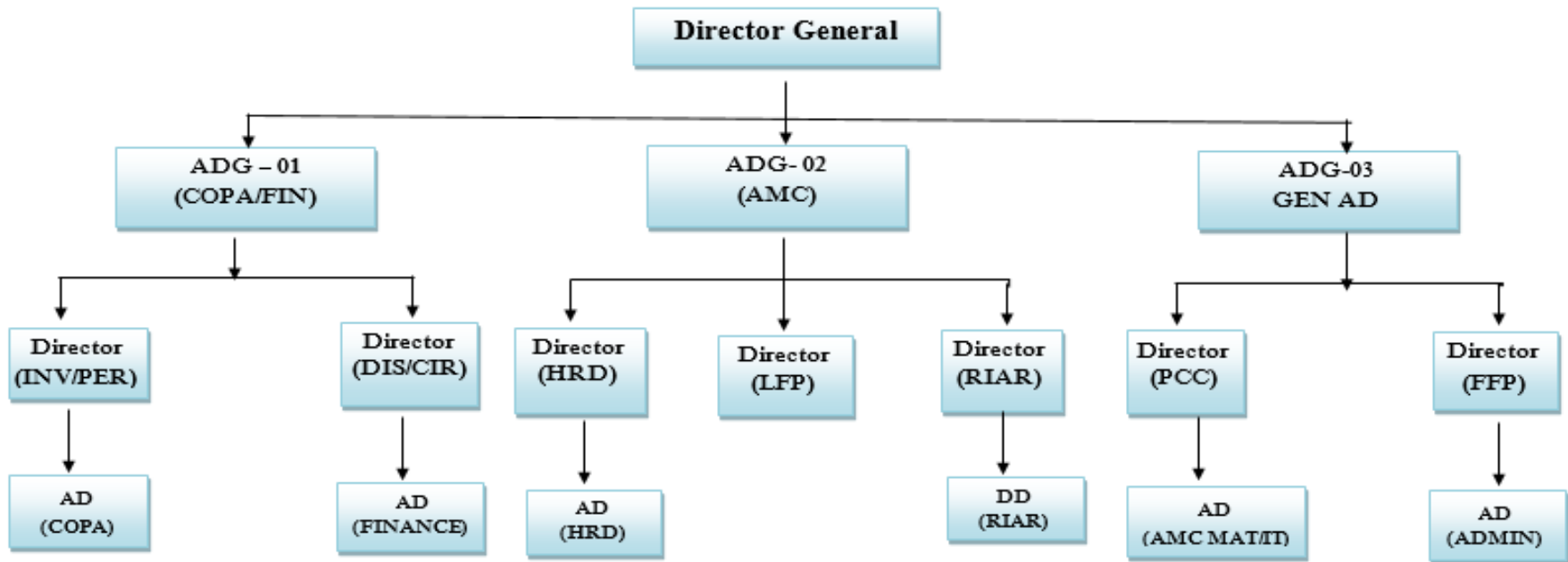
1. To Contribute to enhance the effectiveness of Internal Audit in Public Sector.
2. To Strengthen the Internal Audit through Audit and Management Committees.
3. To introduce necessary Guidelines for the development of Internal Audit.
4. To strengthen the process of Management Audit in Development Projects.
5. To disclose irregularities that have been occurred and irregularities to be occurred in future in the Public Sector through special investigations and introduce preventive measures and recommendations to avoid such situations and occurrences.

1.6 Functions

1. Perform as the apex body of the public sector internal audit in order to uplift and enhance the quality and efficiency of internal auditing.
2. Introduce circulars and guidelines on internal auditing with periodical updating.
3. Coordinate and guide internal audit units in public sector organizations.
4. Capacity development of internal auditors in the public sector organizations.
5. Represent Audit and Management Committees in each Ministries, Departments, District Secretariats, and Special spending units with guidance.
6. Monitor and guide the internal audit activities of development projects under the Ministries.
7. Conduct special investigations and special audits.
8. Participate to the meetings of Committee on Public Accounts, and prepare and submit the Integrated Treasury Report to the COPA.
9. Take actions under the relevant provisions of the National Audit Act.
10. Give necessary Contribution to public sector institutions on achieving sustainable development goals through internal audit activities.

2. ADMINISTRATION

Organizational Structure



ADG 1 (COPA/FIN) - Additional Director General 1 (Committee on Public Accounts/Finance)

ADG 2 (AMC) - Additional Director General 2 (Audit and Management Committees)

ADG 3 (GEN AD) - Additional Director General 3 (General Administration)

Director (INV/PER) - Director (Investigation & Performance Evaluation of Internal Audit Units)

Director (DIS/CIR) - Director (District Secretariats & Circulars)

Director (HRD) - Director (Human Resource Development)

Director (LFP) - Director (Local Funded Projects)

DD (RIAR) - Deputy Director (Review of Internal Audit Reports)

AD (COPA) - Assistant Director (Committee on Public Accounts)

AD (FINANCE) - Assistant Director (Finance)

Director (RIAR) - Director (Review of Internal Audit Reports)

Director (PCC) - Director (Provincial Council Coordination)

Director (FFP) - Director (Foreign Funded Projects)

AD (ADMIN) - Assistant Director (Administration)

AD (AMC MAT/IT) - Assistant Director (Audit and Management Committee Matters & Information Technology)

2.2 Cadre

2.2.1 Cadre as at 31.12.2021

Post	Cadre		
	Approved	Actual	Vacant
Director General (SLAcS)	01	01	-
Additional Director General (SLAS)	01	01	-
Additional Director General (SLAcS)	02	02	
Director (SLAS)	01	01	-
Director (SLAcS)	04	04	-
Director (SLPS)	02	01	01
Deputy/ Assistant Director (SLAS)	01	-	01
Deputy/ Assistant Director (SLAcS)	04	03	01
Deputy/ Assistant Director (SLPS)	01	-	01
Development Officer	09	08	01
Management Service Officer	14	13	01
Driver	04	03	01
Office Employee	06	06	-
Total	50	43	08

3. ACTIVITY PLAN 2022

Area of responsibility	Activities	Responsible Officer	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Output	Outcome	
Human Resource Development	1.1 Preparation of annual Training Plan	DMA/D (HRD) & AD (HRD)	√	-	-	-	-	-	-	-	-	-	-	-	Training Plan for 2022	Increased public service quality	
	1.2 Conduct Training Programmes for the DMA Staff		-	-	-	√	-	-	-	-	-	-	-	-	-	Number of training programmes	Cooperative working environment in DMA
	1.3 Conduct Training Programmes for the supportive staff of Internal Auditors		1	2	1	-	-	-	1	-	-	1	-	-	-	Number of training programmes	Developed capacity of supportive staff of internal audit units
	1.4 Conduct Training Programmes for the Chief Internal Auditors and Internal Auditors		1	2	-	-	1	-	-	-	-	-	-	-	-	Number of training programmes	Developed capacity of CIAs and IAs.
	2.1 Preparation of Human Resource Development Plan for DMA	DMA/ADG/03- (Gen Ad)	√	-	-	-	-	-	-	-	-	-	-	-	-	Human Resource Development Plan	Structured training for everyone of DMA staff
	2.2 Allocation of local and foreign training programmes for staff of DMS		√	√	√	√	√	√	√	√	√	√	√	√	-	Number of training programmes	Increased public service quality

Committee on Public Accounts	3.1.Preparation of Treasury Reports using information collected from Treasury Departments/other respective organization and submission to the COPA	DMA/ADG-01(COPA,FIN) & AD(COPA)	√	√	√	√	√	√	√	√	√	√	√	√	Number of Treasury reports submitted	Support to strengthening public sector accountability through COPA activities Number of COPA summary reports
	3.2 Coordination with relevant Parliament staff regarding COPA matters		√	√	√	√	√	√	√	√	√	√	√	√	Number of queries resolved	
	3.3 Review of Parliamentary series issued by COPA and Treasury Minutes issued by Public Finance Department		√	√	√	√	√	√	√	√	√	√	√	√	Number of documents reviewed	
	3.4 Attending to the Committee on Public Accounts (COPA) as a facilitator by representing DMA		√	√	√	√	√	√	√	√	√	√	√	√	Number of COPA meetings attended	
	3.5 Preparation and submission of COPA summary to DG (DMA) after attending COPA meetings		√	√	√	√	√	√	√	√	√	√	√	√	Number of Summery reports submitted	

Audit and Management Committees	4.1 Appointing treasury representatives (reps) from DMA to AMCs	DMA/ADG-02 (AMC)	√	-	-	-	-	-	-	-	-	-	-	-	Number of audit entities that appointed reps	Ensured smooth operation of AMCs
	4.2 Coordinating collection of CIA's quarterly assessment reports		√	-	-	√	-	-	√	-	-	√	-	-	Number of reports collected	
	4.3 Updating Internal Auditor Database		√	√	√	√	√	√	√	√	√	√	√	√	Updated Internal Auditor Database	
	5.1 Representing AMC Meetings as a Treasury representative and contribute to achieve vision of the organization and 2030 Agenda of United Nations on sustainable development goals.	ADGs, All Ds & DDs/ADs appointed to AMCs	√	√	√	√	√	√	√	√	√	√	√	√	Number of AMC meetings participated	
	5.2 Preparation of AMC meeting Reports by each treasury rep		√	√	√	√	√	√	√	√	√	√	√	√	Number of AMC reports prepared	
	6.1 Review internal audit matters of Ministries, Departments, and District Secretariats that cannot be solved through AMC and take actions	DMA/AD-(AMC Mat, IT)	√	√	√	√	√	√	√	√	√	√	√	√	Number of identified matters	

Special Investigations	7.1 Conducting National Level Special Audits assigned by relevant Authorities	DMA/D-(INV,PER)	√	√	√	√	√	√	√	√	√	√	√	√	Number of Special Audit reports	Contributing to minimize irregularities in public sector
	7.2 Conducting Special Audits identified by DMA representatives		√	√	√	√	√	√	√	√	√	√	√	√	Number of Special Audit reports	
	7.3 Conducting Special Investigations assigned by relevant Authorities		√	√	√	√	√	√	√	√	√	√	√	√	Number of Special investigation reports	
Performance Monitoring of Internal Audit Units	8.1 Conducting periodic evaluations on performance of Internal Audit Units of Ministries/ Departments	DMA/D-(INV,PER)	-	-	-	-	√	√	√	√	√	√	√	-	Number of Evaluations of IAUs	Ensuring Continuous improvement of Internal Audit function
	8.2 Making random visits to selected Ministry/Departments to evaluate overall Performance		-	-	-	-	-	√	-	-	√	-	-	-	Number of visits	
	8.3 Providing feedback where necessary and coordination for improvements		-	-	-	-	-	-	√	-	-	√	-	-	Number of feedbacks shared	
Implementation of Provisions in National Audit Act	9.1 Collecting internal audit reports from different audit entities through emails and distribute to relevant AMC representatives of DMA	DMA/D-(RIAR) and DMA/DD-(RIAR)	√	√	√	√	√	√	√	√	√	√	√	√	Number of IA reports distributed	Gathering internal audit reports according to provisions of the National Audit Act

	9.2. Submitting a quarterly summary report to DG(DMA)		√	-	-	√	-	-	√	-	-	√	-	-	Number of summary reports submitted	
Coordination on Provincial Council internal auditing	10.1 Updating database on Internal Audit Units of Provincial Council	DMA/D-(PCC)	√	√	√	√	√	√	√	√	√	√	√	√	Updated database	Regularizing and strengthening the Internal Audit Units of Provincial Councils and Local Government Authorities
	10.2 Arranging training programmes for staff of Internal Audit Units of Provincial Councils		-	-	√	-	-	-	-	-	-	√	-	-	Number of training Programmes	
	10.3 Collecting Internal Audit Reports from Provincial Councils		√	√	√	√	√	√	√	√	√	√	√	√	Collecting Internal Audit Report	
	10.4 Updating database on Internal Audit Units of Local Government Authorities	√	√	√	√	√	√	√	√	√	√	√	√	Updated database		
	10.5 Arranging training programmes for staff of Internal Audit Units of Local Government					√						√		Number of training programmes		
Coordination on District Secretariats and Divisional Secretariats	11.1 Review of existing internal audit function of District Secretariats and suggest improvements	DMA/D-(DIS,CIR)			√			√				√		Number of review meeting conduct	Improvement of internal audit functions of District Secretariats	

internal auditing	11.2 Updating internal auditor database of District Secretariats		√	√	√	√	√	√	√	√	√	√	√	√	Updated database	Gather data for reviewing
	11.3 Taking necessary actions for internal audit issues of Divisional Secretariats arising during District AMCs	DMA/D-(DIS,CIR)	√	√	-	-	-	-	-	-	-	-	-	-	Suggest improvement to relevant authorities	Providing recommendations and proposal
	11.4 Preparing and submitting quarterly summery report of District Secretariat's AMC to the DG		√	√	√	-	-	-	-	-	-	√	√	√	Number of report prepared	Submit data for reviewing Internal Audit functions
	11.5 Gathering of CIAs quarterly assessment reports of District Secretariats		√	-	-	√	-	-	√	-	-	√	-	-	Number of quarterly report gathered	Reviewing of internal functions
Development of Guidelines and Circulars	11.6 Issuing new or amended Guidelines as applicable		√	√	√	√	√	√	√	√	√	√	√	√	Number of Guidelines issued	Regularizing the internal audit process
	11.7 Issuing new or amended circulars as applicable		√	√	√	√	√	√	√	√	√	√	√	√	Number of circulars issued	
Internal Audit of Development Projects	12.1 Reviewing Development projects internal Audit Plans while checking compliance them to the DMA 1-2019	DMA/D-(FFP) & DMA/D-(LFP)	√	√	√	-	-	-	-	-	-	-	-	-	Number of Audit plans collected and evaluated	Ensure the compliance to DMA1/2019

Internal Audit of Development Projects	12.2 Periodic Special Audit on selected areas																No. of Special Audits monitored	Strengthening the Internal Control of Development Projects
	* Project Procurement		√	√	√													
	* Assets Management					√	√	√										
	* Human Resource Management								√	√	√							
	* Project Accounting											√	√	√				
	12.3 Monitoring the CIAs Audit Progress on Submission of Projects' Quarterly Progress Reports to the DPMM		√			√			√			√					No. of Ministries monitored	Ensure the timely submission of Performance Reports by the Projects
	12.4 Conducting Training Programmes for Project Internal Auditors	DMA/D-(FFP) & DMA/D-(LFP)			√			√									No. of Training Programmes conducted	Enhance the capacities of PIAs.
	12.5 Reviewing the Project Internal Audit																	
	* Periodic reviewing the Project Audit Reports, Quarterly Progress Reports of PIA, and Project Review Committee Meetings		√			√		√				√					No. of reports reviewed	Assure the accomplishment of Project Objectives
	* Conduct Meetings with Project Staff on selected projects							√	√	√	√	√					No. of meetings held	

	*Conduct Project Internal Auditors' Performance Review Meetings							√							No. of meetings held	
Internal Audit of Development Projects	12.6 Updating Databases on Foreign and Local Funded Development Projects		√	√	√	√	√	√	√	√	√	√	√	√	Updated Databases	Ensure the availability of Primary Data of Development Projects
General Administration	13.1 Preparation and revision of Annual Action Plan	DMA/ADG-03(Gen Ad)		-	-	-	-	√	-	-	-	-	-	√	Approved Annual Action Plan	Ensuring smooth operation of the Department to implement the functions
	13.2 Preparation of Performance Report for 2021		√	√	√	√	√	-	-	-	-	-	-	-	Performance report	
	13.3 Personal Management of DMA staff		√	√	√	√	√	√	√	√	√	√	√	√	On time completion of personal file matters of the staff	
	13.4 Vehicles and other asset management and procurements		√	√	√	√	√	√	√	√	√	√	√	√	On time completion of supply and maintenance	
	13.5 Coordination to solve IT issues in the Department.	DMA/AD-(AMC Mat, IT)	√	√	√	√	√	√	√	√	√	√	√	√	Number of matters solved	

Financial Management	14.1. Daily Cash Management		√	√	√	√	√	√	√	√	√	√	√	√	Monthly Allocation/ Expenditure Reports	Maintaining sound Financial Management within the Department, managing available provisions, while adhering to regulations and reporting requirements
	14.2 Stores Management/ Inventory Management		√	√	√	√	√	√	√	√	√	√	√	√	Availability of correct and accurate Reports on time	
	14.3 Preparation of Monthly Accounts Summaries		√	√	√	√	√	√	√	√	√	√	√	√	Monthly Accounts Summaries	
	14.4 Preparation of Annual Estimates		-	-	-	-	-	-	-	√	√	-	-	-	Annual Estimates	
	14.5 Preparation of Financial Statements		√	√	-	-	-	-	-	-	-	-	-	-	Financial Statement	
	14.6 Preparation of Advance B Account		√	√	-	-	-	-	-	-	-	-	-	-	Advance B Account	
Supervision Of General Administration	15.1 Monitoring the implementation of existing internal audit policy and duties of staff of the DMA	DMA/ADG – 03 (Gen Ad)	√	√	√	√	√	√	√	√	√	√	√	√	Number of issues identified	Ensuring smooth functioning of the Department through overall supervision and reporting necessary improvements to DG
	15.2. Preparation and submitting quarterly Action Plan progress reports to DG		√	-	-	√	-	-	√	-	-	√	-	-	Number of Progress reports	
	15.3. Supervision of activities Administration		√	√	√	√	√	√	√	√	√	√	√	√	On time completion of activities	

4. FINANCIAL MANAGEMENT

Procurement Plan 2022

Procuring Entity (Department/Line Agency/Ministry etc.)	Procurement Category(Goods, services, Works, Information Systems, Consultancy Service etc)	Estimate Cost (Rs.Mn) *	Source of Financing/ Name of the Donor	Procurement method(ICB, L1, B,LNB, NCB and National Shopping etc)	Level of Authority(CAP C, SCAPC, MP C, DPC, etc)	Priority Status U=Urgent, P=Priority, N=Normal	Current status of Procurement Preparedness activities	scheduled date of commencement	scheduled date of completion	Remarks
Department of Management Audit	Works									
	Goods									
	stationery and Office Requisites	0.70	CR(11)	shopping/Direct	DPC	N		January	December	
	Purchase of Capital Item									
	I. Furniture and office equipment	0.10	CR(11)	Shopping/Direct	DPC	N		September	October	
	II. Plant Machinery and equipment	0.30		shopping	DPC	N		March	April	purchase of Photo copy Machine
	Related Services									
	Training									
	I. Staff Training	0.25	CR(11)		DPC/HO	N		January	December	


Prepared By


Approved by the Head of Department

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4.2 Imprest Plan for 2022

Format No:TOD/IMP/2

Statement of Monthly/Quarterly Cash Flow as per approved Expenditure Plans for the year 2022

Name of the Ministry/ Department/District Secretariat: **Department of Management Audit** Head No: 324

	Expenditure items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans																
		Jan.	Feb.	March	1st Qtr Total	April	May	June	2nd Qtr Total	July	Aug.	Sep.	3rd Qtr Total	Oct.	Nov.	Dec.	4rd Qtr Total	Grand Total
I	Salaries and allowance (1001 and 1003)	3,269	3,269	3,268	9,806	3,268	3,269	3,269	9,806	3,269	3,269	3,268	9,806	3,269	3,269	3,264	9,802	39,220
	Other Allowances paid with salary(Except object code 1003)	839	838	838	2,515	838	838	839	2,515	839	838	838	2,515	838	838	839	2,515	10,060
II	Overtime and Holiday pay (1002)	12	11	12	35	15	15	15	45	15	15	15	45	8	8	9	25	150
III	All other Recurrent Expenditure	499	355	481	1,335	362	336	337	1,035	438	311	386	1,135	387	310	488	1,185	4,690
	Total Recurrent	4,619	4,473	4,599	13,691	4,483	4,458	4,460	13,401	4,561	4,433	4,507	13,501	4,502	4,425	4,600	13,527	54,120
IV	Reimbursable Foreign Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V	Other all Capital Expenses	100	-	-	100	100	225	300	625	140	50	-	190	135	100	-	235	1,150
VI	Public Officers Advance Account	300	280	280	860	400	280	280	960	280	280	280	840	280	280	280	840	3,500
VII	Deposit Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII	Other Advance Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grand Total	5,019	4,753	4,879	14,651	4,983	4,963	5,040	14,986	4,981	4,763	4,787	14,531	4,917	4,805	4,880	14,602	58,770

The end of the Annual Action Plan - 2022