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முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்
DEPARTMENT OF MANAGEMENT AUDIT

இதில், ஈர்ப்பைச் சேர்ந்தவர்கள் யார்
யார் என குறிப்பிட்டுக் கொள்ளப்படும்

நிதி, பொருளாதார உறுதிப்பாடு மற்றும்
தேசியக் கொள்கைகள் அமைச்சு

MINISTRY OF FINANCE, ECONOMIC STABILIZATION
AND NATIONAL POLICIES

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செயலகம், கொழும்பு 01

The Secretariat, Colombo 01

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எனது இல
My No

DMA/AMC/M/2023/02

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உமது இல
Your No

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திகதி
Date

23 . 01. 2023

Management Audit Guidelines :- DMA/01-2023

All Secretaries to Ministries
Chief Secretaries of Provincial Councils
Heads of Departments
District Secretaries

Expediting the Implementation of decisions taken in Audit and Management Committees.

The Management Audit Circular No. DMA/01-2019 dated 12.01.2019, the Management Audit Circular Letter No. DMA/01/2019/Letter dated 21.05.2019 and Provincial Internal Audit Guideline No.01 dated 26.08.2020 issued by our department make provisions related to the establishment and conduct of Audit and Management Committee meetings and specimen formats to be used therein have been introduced.

02. It is reported that, in Audit and Management Committee meetings held in the government institutions within past periods, constructive solutions have been taken for many issues raised through Audit queries of the Auditor General, internal audit reports and other management matters. At the same time, it has also been reported that some issues have been repeated without reaching at a proper solution and in some cases it counts as more than 20 times. Due to this situation, also it has been observed time allocation is minimize for paying special attention on crucial matters pointed by the recent audit reports. It has also been observed that Committee on Public Accounts has questioned as to why such key issues have not been discussed in the Audit and Management Committee Meetings.

03. Therefore, in every Audit and Management Committee meeting, remaining unsettled concerns raised through audit queries of the Auditor General, internal audit reports and other management matters presented up to the previous quarter that are important to the smooth performance and financial discipline of the organization should be considered and remedial measures to be laid promptly. Through this measure, the aforesaid circumstances can be avoided and the productivity of Audit and Management Committee meetings can be enhanced.

04. Accordingly, you are kindly requested to follow the below mentioned procedures to enhance the productivity of the Audit and Management Committee meetings.

- i. Inserting matters among from those included in the minute of the Audit and Management Committee meeting of your institution, yet remaining unsettled even after discussions of 06

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பணிப்பாளர் நாயகம்
Director General

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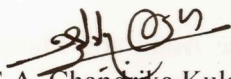
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or more sessions of the committee meeting, in to format stipulated in annex – 01 and the following actions should be taken for those unsolved matters.

- (a) Determining the responsible officer/officers for taking actions regarding the above mentioned unsettled matters by the Audit and Management Committee.
 - (b) Determining of remedial actions for those unsolved matters within the authority limits of the Audit and Management Committee.
- ii. Assigning the responsibility of addressing unsettled matters included in the specimen format of annex – 1 herein, within a period of forthcoming six months, in direct responsibilities of officer/officers mentioned in the above clause i(a).
 - iii. Expedite fulfillment of responsibilities of officer/ officers responsible for matters included in to the format stipulated in Annex – 1, and presenting the resolving measures taken by them to the upcoming Audit and Management Committee through Chief Internal Auditor/ Internal Auditor/ Director of Internal Audit.
 - iv. Re reviewing the progress of Implementation of remedial actions for the matters included in to the specimen format of annex – 1 herein, in the fourth quarter Audit and Management Committee meeting of every year.
05. To facilitate the implementation of the above procedure, as per the guidelines laid down in the Management Audit Circular Letter No. DMA/01/2019/Letter dated 21.05.2019, it is mandatory to mention the number of times each case is discussed in the Audit and Management Committee meetings.
06. Department of Management Audit will take necessary action to study and submit a report you on matters that could not be resolved by following the procedure set out in above clause number 04 (i) to (iv) within a period of six months after such matters being included in the format stipulated in annex – 1 herein.
07. Maintaining, inquiring the progress and calling information from the responsible officer/officers as per the format stipulated in annex – 1 herein will be a direct responsibility of the Chief internal Auditor/Internal Auditor/Director of Internal Audit.
08. I expect that you would pay direct attention to avoid circumstances where the officer/officers responsible of addressing unsettled matters included in the specimen format of annex – 1 herein, are delaying or not duly acting to address such matters.
09. You are kindly requested to enhance the productivity and efficiency of Audit and Management Committee meeting by adhering to the above mentioned procedures and to take steps to improve the performance and financial discipline of the institution. This guideline will be effective from 01.01.2023.


S.A. Chandrika Kulathilake
Director General

Copy - Auditor General - for information

Matters remaining unsettled after six or more sessions of the Audit and Management Committee

Serial Number	Number pertaining to the Matter in the Committee report	Issue/ Matter (precisely)	Number of discussions	Decision of the Committee (precisely)	Name and Designation of the responsible officer/ officers	Date of completing the resolution of the issue /matter	output of effecting the solutions

