



ACTION PLAN 2018

DEPARTMENT OF MANAGEMENT AUDIT

Ministry of Finance and Mass Media

The Secretariat

Colombo 01

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1. INTRODUCTION

1.1. Establishment

The Department of Management Audit was established in 01.02.2008 as a Treasury Department in order to strengthen the internal audit of the treasury disbursements within the Treasury Departments as well as in other government agencies specially Ministries and Departments.

1.2 Vision

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

1.3 Mission

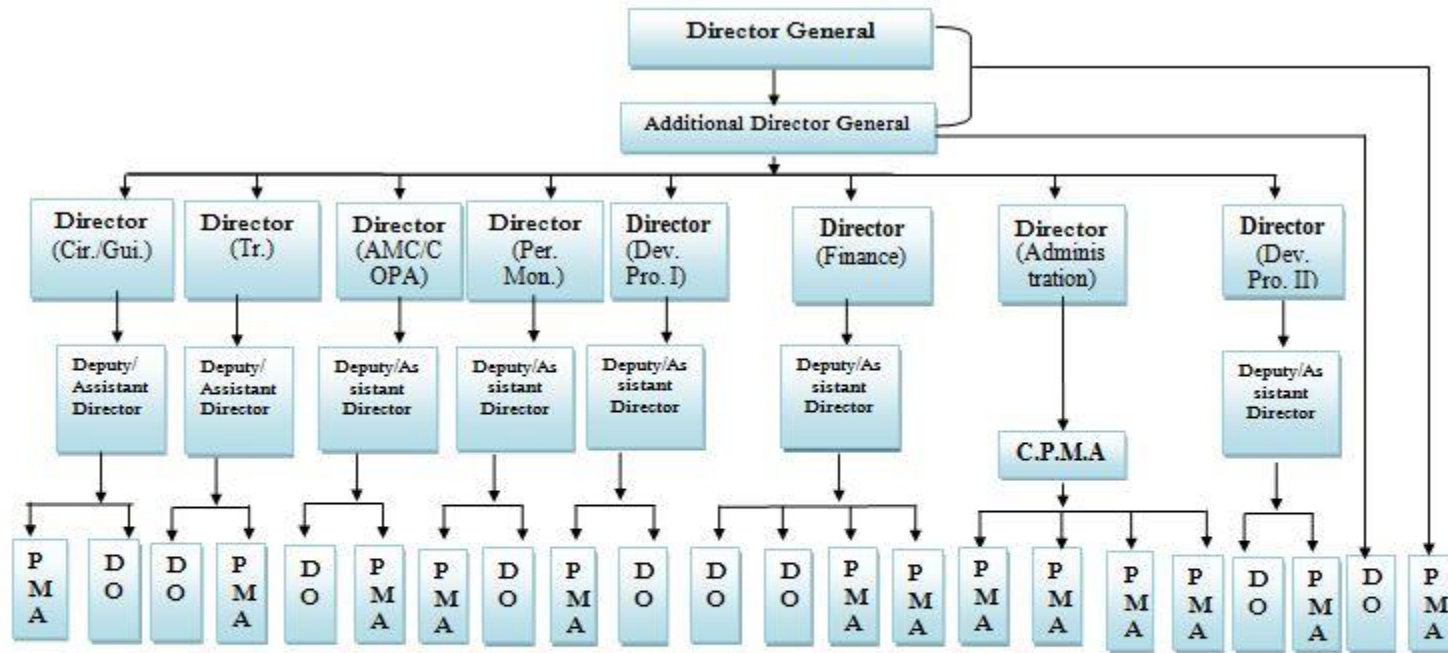
To provide an independent objective assurance and consulting services design to add value and improve accountability of public services through Management Audit

1.4 Functions

- 1 Perform as the apex body of the Public Sector Internal Auditing to uplift the quality and efficiency of Public Sector Internal Auditing.
- 2 Introduce circulars, guidelines and prepare Internal Audit Manual with periodical updating.
- 3 Coordinate and Guide Internal Audit Units in public sector organizations.
- 4 Administer Skills Development of Internal Auditors in the public sector organizations.
- 5 Represent and Guide the Audit and Management Committees in Ministries, Departments and District Secretariats.
- 6 Evaluate the adequacy of Risk Assessment Procedures adapted by the Public Sector in internal auditing.
- 7 Monitor and Guide the Internal Audit Units of Development Projects in Ministries.
- 8 Conduct Special Investigations.
- 9 Conduct Special Audits.
- 10 Participate to the Committee on Public Accounts and Prepare and Submit the Treasury Report to the COPA.

2. ADMINISTRATION

2.1 Organizational Structure



OES - 06

Drivers - 02

- | | | | |
|------------------------|---|-------------------------|--------------------------------------|
| Director (Cir./Gui.) | - Director (Circulars and Guidelines) | Director (Tr.) | - Director (Training) |
| Director (Per.Mon.) | - Director (Performance Monitoring) | Director (Dev. Pro. II) | - Director (Development Projects II) |
| Director (Dev. Pro. I) | - Director (Development Projects I) | CPMA | - Chief Public Management Assistant |
| Director (AMC/COPA) | - Director (Audit and Management Committees and Committee on Public Accounts) | PMA | - Public Management Assistant |
| | | OES | - Office Employee Service |

2.2 Cadre as at 31.12.2017

Post	Cadre		
	Approved	Actual	Vacant
Director General	01	01	-
Additional Director General	01	01	-
Director (SLAS)	01	00	01
Director (SLAcS)	05	04	01
Director (SLPS)	02	02	-
Deputy/ Assistant Director (SLAcS)	07	06	01
Development Officer	09	06	03
Public Management Assistant	14	11	03
Driver	07	02	05
Office Assistant	06	06	00
Total	53	39	14

3. ACTION PLAN 2018

Area and Objective	Activity	KPI	Time Frame	Officer Responsible
1. Carry Out a Study of Existing Institutional Framework to supervise Internal Audit Process and minimize gaps in the internal audit process through improvements	1.1. Supervise the current management audit process and assist Director General to make sure the smooth operation of functions.	On time completion		ADG
	1.2. Identify the potential risk areas in the management audit process and guide to amend the DMA circulars where necessary.	Amended Circulars		
	1.3. Supervise the overall administration and financial management of DMA.	On time completion		
2. Guidelines and Circulars Development	2.1 Revise Existing Circulars where necessary (after reviewing)	1. Amended Circulars 2. On time completion		Director(Circulars & Guidelines)
	2.2 Preparation of Guidelines and Checklists	Guidelines/Checklists		
	2.3 Establish an institutional framework to supervise Provincial Councils & Local Government Institutions in relation to Internal Audit	Study report		
	2.4 Monitor special audits and investigations	Audit report		

3	Human Resource Development (Enhancement of the Effectiveness of Internal Audit in Public Sector)	3.1 Conduct Training and Human Resource Development Programmes for the Internal Auditors.	Coordination of Four (04) Programmes																	Director (Training)
		3.2 Conduct Training and Human Resource Development Programmes for the Internal Audit Staff.	Coordination of Four (04) Programmes																	
4	Coordination of AMC	4.1 Appoint DMA Representatives for AMC in each Ministry, Department and District Secretariat	Number of Representatives appointed																	Director (AMC / COPA)
		4.2 Monitor AMC Participation of DMA Representatives	Number of AMC Reports																	
		4.3 Update and Maintain AMC Data and Information	Database																	
		4.4 Quarterly AMC Report preparation	AMC Summary Report																	
		4.5 Preparation and Submission of necessary Guidelines, Assessment Reports and Formats in order to assure the smooth functioning of AMC meetings when necessary.	Number of Guidelines/ Assessment Reports / Formats prepared/submitted																	
5	AMC Representation	5.1 Gathering CIA's Quarterly Assessment Reports	Number of <i>Assessment</i> Reports																	(All Ds participating AMCs /DDs/ADs)
		5.2 Representing AMC Meetings as a member of the department	Number of AMC meetings attended																	
		5.3 Preparation of AMC meeting reports	Number of AMC meeting Reports prepared																	
		5.4 Reporting to CAO/AO where necessary	Relevant report																	

	5.5 Facilitate COPA director to send the report to COPA	Relevant report																				
6	Submission of Treasury Report to the COPA	6.1 Attend to the Committee on Public Accounts (COPA) as a facilitator by representing the Department	Number of COPA Meetings attended																	Director (AMC / COPA)		
		6.2 Preparation and Submission of Treasury Reports to the COPA including special matters revealed at the AMC Meetings	Number of Monitoring and Reviewing Reports																			
7	Performance Monitoring of Internal Audit Units	7.1 Evaluation and Co-ordination of Internal Audit Units	Evaluation Reports issued in every six months																	Director (Performance Monitoring -Internal Audit Units)		
		7.2 Feedback action taken after evaluation when necessary	No. of Corrective actions																			
		7.3 Monitoring and Reviewing Internal Audit Reports	Monitor the Audit recommendations																			
		7.4 Measure the corrective action taken according to the recommendation on the selected reports	No. of Implemented recommendations																			
8	Monitor Internal Audit Process of Foreign Funded Projects	8.1 Monitor Internal Audit Process in Foreign Funded Projects	<i>Monitoring and Review Reports</i>																	Director(Development Projects I)		
		8.2 Updating and Maintaining Database of the Foreign Funded Projects	Updated Database																			
		8.3 Revising Existing Circular DMA - 05	Revised Circular																			

	11.3 Issuing necessary instructions for Cash Flow Management where necessary	Number of Ministry wise Bank Reconciliation Report with necessary instructions																			
12 Updating and Maintaining of DMA Database	Update and Maintain DMA Database	Updated Database																		All Ds participating AMCs / DDs/ Ads	
13 General Administration of DMA	13.1 Maintain day to day office Correspondence	1. On time mail delivery 2. Reply within stipulated time																		Director (Admin)	
	13.2 Preparation of Annual Performance Report for 2017	1. Performance Report 2. On time preparation																			
	13.3 Controlling Resources utilization	Assurance of Economical use of available resources																			
	13.4 Maintain Office Premises, Vehicles, and other office equipment	Good working environment with required facilities																			
	13.5 Preparation of Procurement Plan	Procurement plan																			
	13.6 Human Resource Management	Proper Utilization of Human Recourses																			

	13.7 Preparation of Action Plan for 2019	Action Plan																
14 Financial Management of DMA	14.1 Daily Cash Management	Monthly Allocation and Monthly Expenditure Reports																Director (Finance)
	14.2 Stores Management/ Inventory Management	1. On time availability of required machines, equipment and others 2. 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 Appropriation Account	Appropriation Account																
	14.6 Preparation of Advance B Account	Advance B Account																

4. FINANCIAL MANAGEMENT

4.1 Procurement Plan 2018

Department /Line Agency/Ministry	Type of Procurement(Goods,Works,Equipment & Service etc)	Estimated Cost (Rs. Mn)	Source of Financing/Name of the Donor	Procurement method(I CB,NCB and National Shopping etc)	Level of Authority(CAPC, MPC,DPC,PPC etc)	Priority Status U=Urgent,P=Priority,N=Normal	Current status of Procurement Preparedness activities	Scheduled date of commencement	Scheduled date of completion	Remark
Department of Management Audit	Works									
	Goods									
	Stationery and Office Requisites	0.8	Cf(11)	Shopping /Direct	DPC	N		January	December	
	Purchase of Capital item	0.5	Cf(11)	Shopping /Direct	DPC	N		May	October	
	Related Services									
	Training	2.5	Cf(11)		DPC	N		February	November	
Consultant Services										