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MINISTRY OF FINANCE, PLANNING AND
ECONOMIC DEVELOPMENT
COLOMBO 01

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DMA/PRF/10/2025-Project Checklist

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திகதி
Date 06/11/2025

Chief Internal Auditors / Provincial Directors of Internal Audit / Internal Auditors
Project Internal Auditors

Introduction and Use of the Project Lifecycle Compliance Checklist for Strengthening Project Governance

This refers to the Management Audit Circular No. DMA/02/2024 dated 24.10.2024 on the Project Management Guideline, and its Supplementary Guideline on Completion of Projects and Transfer of Assets issued on 27.05.2025.

1. To ensure strengthened implementation of these guidelines and enhance project governance across the public sector, the Department of Management Audit (DMA) has developed a **Project Lifecycle Compliance Checklist and Framework** in consultation with relevant Treasury Departments.
2. This checklist is introduced as a compliance and oversight tool covering all stages of the project lifecycle - **Identification, Planning, Implementation, and Post-Completion Monitoring**. It provides a structured and standardized approach to ensure adherence to legal, procedural, and financial requirements.

3. Application for Internal Auditors

Internal Auditors and Project Internal Auditors are requested to utilize this checklist in:

- Conducting compliance reviews of development projects
- Strengthening audit evidence and documentation
- Supporting evaluation of control effectiveness throughout the project lifecycle
- Preparing and executing risk-based internal audit plans by identifying project-related risks, key control gaps, and priority audit areas

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4. Use of this checklist will assist in aligning audit procedures with the DMA/02/2024 guideline, improving the quality of assurance provided to the management and oversight authorities.

5. Flexibility and Deviations

It is recognized that in some cases certain requirements may not fully apply due to project-specific constraints. In such cases, deviations may be considered acceptable only when:

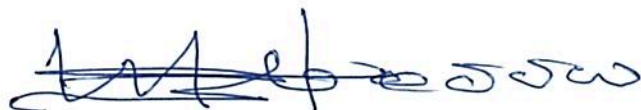
- Valid reasons are clearly documented
- Approval is obtained from the relevant competent authority
- Records are retained for future audit and reference

6. Continuous Improvement

The checklist will be reviewed periodically based on practical implementation experience, stakeholder feedback, and regulatory updates. Internal auditors are encouraged to submit suggestions for improvements to the DMA.

7. The checklist and links to key Acts, Regulations, Circulars, and Guidelines and the related google form can be accessed via the DMA website:
(<https://www.treasury.gov.lk/web/departments-of-management-audit-links/section/dma-links-checklists>)
8. In the Google Form, if you wish to provide any remarks on a particular item, please indicate it in the relevant row and write your detailed comments separately on a sheet using the corresponding serial number.
9. The Internal Auditor is required to send the report to the DMA with the relevant attachments containing remarks via email at **dgma@dma.treasury.gov.lk**, with a copy to **dabare.pdh@dma.treasury.gov.lk**. This structured reporting mechanism is intended to strengthen transparency, accountability, and consistency in implementation.

Your cooperation in implementing this tool and strengthening governance and value-for-money outcomes in public sector projects is greatly appreciated.



A. P. Kurumbalapitiya

Director General