



ACTION PLAN 2017

DEPARTMENT OF MANAGEMENT AUDIT

OUR VISION

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

OUR MISSION

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

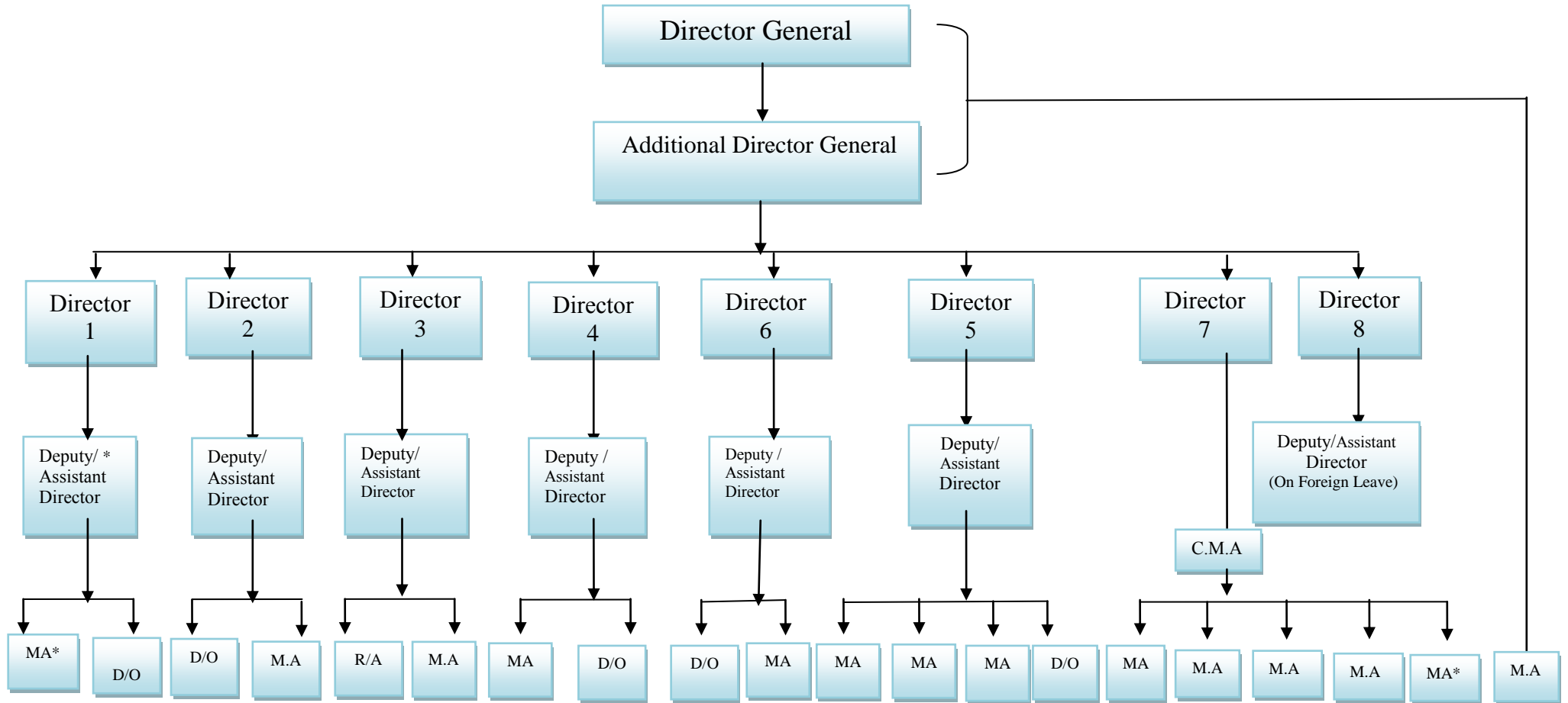
Major Functions

1. Perform as the apex body of the public sector internal auditing to uplift the quality and efficiency of public sector internal auditing
2. Mobilize/Organize the Audit & Management Committee of The Ministry of Finance
3. Introduce circulars, guidelines and update the Internal Audit Manual
4. Improve the internal audit skills of public sector internal auditors.
5. Represent & Guide the Audit and Management Committees of other Ministries, Departments and District Secretariats
6. Evaluate the adequacy of risk assessment procedures adapted by the public sector.
7. Conduct special investigations.
8. Conduct special audits in National Level.
9. Conduct management audit of Projects coming under the MOF

Human Resources - 2017

	Position	Approved carder	Existing carder
1	Director General	01	01
2	Additional Director General	01	01
3	Directors	08	08
4	Deputy Directors/Assistant Directors	07	06
6	Research Assistant/ Development Officers	09	06
7	Management Assistants	14	12
8	Drivers	07	03
9	Office Assistants	06	06
	Total Cadre	53	43

DEPARTMENT OF MANAGEMENT AUDIT Organization Structure



O.E.S. – 4, Drivers -3

* - Vacant

**Department of Management Audit
Action Plan - 2017**

Program	Activity	Q₁	Q₂	Q₃	Q₄	Target/Output	Responsible for Implementation
Enhance the Effectiveness of Internal Audit of the Public Sector	<ul style="list-style-type: none"> Conduct Training and Human Resource Development Programs for Internal Auditors. 	---	---	---	---	Training Programs	Director - 01
	<ul style="list-style-type: none"> Conduct Trainings on audit guidelines and standards. 	---	---	---	---	Training Programs	
	<ul style="list-style-type: none"> Conduct Round Table Discussions with Audit Staff of Ministries and District Secretariats 	---	---	---	---	Discussion Programs	
Mobilize The Audit & Management Committee of The Ministry of Finance	<ul style="list-style-type: none"> Organize The Audit & Management Committee of The Ministry of Finance 	---	---	---	---	4 AMCs for the Ministry & Treasury Departments and 4 Meetings for Revenue Departments	ADG All Directors
Monitor and supervise the Audit and Management Committees of all Ministries	<ul style="list-style-type: none"> Appoint Treasury representatives from Department of Management Audit as a member of the committee introducing an assessment report of Treasury representative. 	---	---	---	---	Assessment reports of Treasury representatives on AMC	Director 02
Providing guidance and ensuring continuous functioning	<ul style="list-style-type: none"> Provide necessary guidance by introducing formats to function AMC meetings systematically and effectively 	---	---	---	---	Assessment reports of Chief Internal Auditors of Ministries and District Secretariats	ADG & Director
	<ul style="list-style-type: none"> Participate, Analyze and follow up the 	---	---	---	---	4 AMCs for each Ministry	

	continuous functioning of AMC meetings					and each District Secretariat	1,2,3,4,5
Strengthen the Internal Audit Units of Ministries and District Secretariats	<ul style="list-style-type: none"> • Submit summary report to ST including special matters and unsettled matters arise in AMC meetings 	---	---			Summary report	
	<ul style="list-style-type: none"> • Review and upgrade the DMA/2009(1) Circular 	---	---			Revised Circular	Director -02
	<ul style="list-style-type: none"> • Maintain and update a Database of Internal Audit Units and the staff by coordinating with the Department of Management Services and Ministry of Public Administration 	---	---	---	---	Database	Director -02
Internal Audits of (1)Insurance Board of Sri Lanka (2)Tax Appeal Commission (3)Academy of Financial Studies	<ul style="list-style-type: none"> • Prepare the Internal Audit Plan, execute the plan and submit Internal Audit reports. 		---		---	Audit Reports	Director -02 & Director -04
Strengthen the Process of Management Audit in Development Projects	<ul style="list-style-type: none"> • Monitor the internal audit of foreign funded project 	---	---	---	---	Increasing the number of project audits	Director 6
	<ul style="list-style-type: none"> • Preparation maintaining the foreign projects internal audit information system 	---	---	---	---	Comprehensive database	

	<ul style="list-style-type: none"> Follow up the process of recruiting IA for foreign funded projects 	---	---	---	---	Number of IA in D projects	
	<ul style="list-style-type: none"> Reviewing and upgrading the DMA circular 5 		---	---		Revised circular	
	<ul style="list-style-type: none"> Reviewing the accounting system and practices of projects with the purpose of identifying loop holes and risk areas in project account management 	---		---	---	The report	
	<ul style="list-style-type: none"> Conducting special investigations on development projects. 	---	---	---	---	Investigating reports	
Strengthen and Streamline the Performance Audit	<ul style="list-style-type: none"> Monitor the Audit of Local Funded Projects of Other Ministries 	---	---	---	---	By-annual Monitoring Report	Director - 08
	<ul style="list-style-type: none"> Issue the circular regarding the Performance Audit 		---			Circular on Performance Audit	Director -04
	<ul style="list-style-type: none"> Conduct training programmes on Performance Audit 			---		Training programme	
	<ul style="list-style-type: none"> Monitoring and receiving feed back 		---		---	Reports	
Strengthen the Process of Vehicle Management System	<ul style="list-style-type: none"> Preparation and Monitoring of the Database 	---	---	---	---	Database	All Directors
	<ul style="list-style-type: none"> Coordinate with relevant authorities 	---	---	---	---	Reports for Decision making	
Special Audits	<ul style="list-style-type: none"> Conduct National Level Audits (If Any) 		---		--	Audit Reports	All Directors

Special Investigations	<ul style="list-style-type: none"> • Coordinating Special Investigations • Conducting Special Investigations (If Any) 	---	---	---	---	Summary Report Investigation Reports	Director - 03 All Directors
Assist Other IAUs	<ul style="list-style-type: none"> • Supervision of the IAUs of Revenue Departments, Coming Under the purview of the MoF <ul style="list-style-type: none"> ○ Review Internal Audit Plans ○ Coordinating IAUs 	---	---	---	---	4 Plans	ADG & Director 1,2,3,4
Strengthen Cash Management of the Ministries	<ul style="list-style-type: none"> • Monitoring Cash Management through Bank Reconciliation Statements 	---	---	---	---	Bank Reconciliation Statements	Director -05
Submit Treasury Reports to the Committee on Public Accounts(COPA)	<ul style="list-style-type: none"> • Participate COPA and prepare and submit Treasury Reports 	---	---	---	---	Treasury Reports	Director -02
General Administration	<ul style="list-style-type: none"> • Preparation of Action Plan 2018 • Preparation of Annual Performance Report 2016 • Controlling Resource Utilization 	---	---	---	---	Action Plan For 2018 Performance Report -2016 Running the Department Within the Allocation Maintaining the	ADG & Director - 07

Financial Administration	<ul style="list-style-type: none"> • Maintaining the Premises, Vehicle and Other Equipment 	---	---	---	---	Satisfactory Level of Performance Purchase Required Items in Time Maintaining Productive And Confident Staff	Director - 05
	<ul style="list-style-type: none"> • Executing the Procurement Plan 	---	---	---	---		
	<ul style="list-style-type: none"> • Human Resource Management 	---	---	---	---		
	<ul style="list-style-type: none"> • Preparation of Annual Estimates 			---	---		
	<ul style="list-style-type: none"> • Preparation of Monthly Summaries, Appropriation Accounts, Advance Accounts Etc. 	---	---	---	---		
	<ul style="list-style-type: none"> • Daily Cash Management 	---	---	---	---		
	<ul style="list-style-type: none"> • Stores Management 	---	---	---	---		
	<ul style="list-style-type: none"> • Maintain Proper Records 						

Allocation of Man Power Resources for Management Audit - 2017

	Officer in Charge	Departments/Institutions under Supervision	Ministries to Support for Internal Audit	Other Work Assigned	Assistance
1	Mrs. S.A.C. Kulathilaka (Director General)	-	<ul style="list-style-type: none"> • Ministry of Finance & Planning 	<ul style="list-style-type: none"> • Responsible for the overall function of the DMA 	Entire staff
2	Mrs.G.G.Pabasara (Addl. Director General)	-		<ul style="list-style-type: none"> • Convene the Audit & Management Committee of the MoF • Special Investigations 	All Directors, DDs, ADs, DOs & MAs
3	Mr. R.R.K. Nugapitiya. (Director-01)	Supervising Department <ul style="list-style-type: none"> • Department of Excise 	<ul style="list-style-type: none"> • Ministry of Public Administration and Management • Ministry of Defense • Ministry of Provincial Councils and Local Government • Ministry of Education • Ministry of Foreign Affairs • Ministry of Justice • Ministry of National Co existence Dialogue & Official Languages • Ministry of Internal Affairs, Wayamba Development and Cultural 	<ul style="list-style-type: none"> • Conduct the Training and Human Resource Program for Internal Auditors • Conduct the Special Investigations 	AD, DO & MA

	Officer in Charge	Departments/Institutions under Supervision	Ministries to Support for Internal Audit	Other Work Assigned	Assistance
			<p>Affairs</p> <ul style="list-style-type: none"> • Ministry of Law and Order & Southern Development • Sri Lanka Parliament • Office of the Leader of the House of Parliament 		
4	Mrs. M.A.K.P. Wijewantha (Director-02)	Supervising Institutions 1. Dept. of Customs	<ul style="list-style-type: none"> • Ministry of Buddhasasana • Ministry of Power & Renewable Energy • Ministry of Housing & Construction • Ministry of Parliamentary Reforms and Mass Media • Ministry of Disaster Management • Ministry of Industry and Commerce • Ministry of Fisheries and Aquatic Resources Development • Ministry of Telecommunication and Digital Infrastructure • Ministry of Women and Child Affairs • Ministry of Public Enterprise Development • Public Service Commission 	<ul style="list-style-type: none"> • Monitor and supervise the AMC's of all ministries • Conduct Special Investigations • Submission of Treasury Reports to the COPA • Internal Audit of Insurance Board of Sri Lanka 	AD, DO & MA

	Officer in Charge	Departments/Institutions under Supervision	Ministries to Support for Internal Audit	Other Work Assigned	Assistance
5	Mr. S.M. Dayarathna (Director-03)	Department of Valuations	<ul style="list-style-type: none"> • Ministry of Mahaweli Development and Environment • Ministry of City Planning and Water Supply • Ministry of Megapolis and Western Development • Ministry of Foreign Employment • Ministry of Petroleum Resources Development • Ministry of Development Strategies and International Trade • Ministry of National Integration and Reconciliation • Ministry of Transport and Civil Aviation • Presidential Secretariat • Prime Minister's Office • Human Rights Commission 	<ul style="list-style-type: none"> • Coordinating special investigations assigned to the department • Conducting Special Investigations • Supervise Special Assignments 	AD, DO & MA
6	Mr.A.N.Hapugala (Director-04)	Supervising Institutions 1 Department of Inland Revenue	<ul style="list-style-type: none"> • Ministry of Agriculture • Ministry of Lands • Ministry of Tourism Development and Christian Religious Affairs • Ministry of Irrigation & Water Resources Management 	<ul style="list-style-type: none"> • Promote performance auditing in the public sector. • Special Assigmens – 1. Ex: Prepared / Updated Data base in Goverment Vehicales 	DD, DO & MA

	Officer in Charge	Departments/Institutions under Supervision	Ministries to Support for Internal Audit	Other Work Assigned	Assistance
			<ul style="list-style-type: none"> • Ministry of Primary Industries • Ministry of Social Empowerment and Welfare • Ministry of Higher Education & Highways • Ministry of Post, Postal Services & Muslim Religious Affairs • Ministry of Sports • Ministry of Sustainable Development & Wildlife • National Education Commission 	<p>2. Issuing the Internal Audit Guidelines on Performance auditing</p> <ul style="list-style-type: none"> • Special Investigations • Internal Audit of <ol style="list-style-type: none"> 1. Tax Appeal Commission. 2. Academy of Financial Studies 	
7	Mr. S.K. Kusalakumaran (Director-05)	-	<ul style="list-style-type: none"> • Ministry of Rural Economic Affairs • Ministry of Plantation Industries • Ministry of Hill Country New Villages, Infrastructure and Community Development • Ministry of Prison Reforms & Rehabilitation, Resettlement & Hindu Religious Affairs • Ministry of Health, Nutrition and Indigenous Medicine • Ministry of Ports and Shipping • Ministry of Labour and Trade Union 	<ul style="list-style-type: none"> • Financial Administration of the DMA • Special Investigations 	AD, DO & 3 MAs

	Officer in Charge	Departments/Institutions under Supervision	Ministries to Support for Internal Audit	Other Work Assigned	Assistance
			Relations <ul style="list-style-type: none"> • Ministry of Science, Technology and Research • Ministry of Skills Development and Vocational Training • Department of Election 		
8	Mr. D.G.S. Dayanath (Director-06)	-	-	<ul style="list-style-type: none"> • Monitor the internal audit of foreign funded project • Preparation maintaining the project audit information system • Follow up the process of recruiting IA for projects • Reviewing and upgrading the DMA circular 5 • Reviewing the accounting system and practices of projects with the purpose of identifying loop holes and risk areas in project account management • Conducting special investigations on development projects. 	DD, DO & MA

	Officer in Charge	Departments/Institutions under Supervision	Ministries to Support for Internal Audit	Other Work Assigned	Assistance
9	Mrs. R.B.Gankewala (Director-07)	-	-	<ul style="list-style-type: none"> • Administrative functions of the Department 	CMA & 3 MAs
10	Mr.W.Wimalasena (Director-08)	-	-	<ul style="list-style-type: none"> • Monitor the Audit of Local Funded Projects of Other Ministries • Special Investigations 	DO