

Auditor General's Department

306/72

Polduwa Rd.

Battaramulla.

To the Divisional Heads and Superintendents of Audit in Charge of the Provincial Councils,

Audits of the Local Authorities, and Conducting Audit Discussions.

The Auditor General is vested with the authority to present a 154 (6) report before the Parliament for each of the Local Authorities, by conducting a continuous audit in terms of Section 219 of the Urban Councils Ordinance, a half-yearly audit in terms of Section 181 of the Municipal Councils Ordinance, and an audit at the discretion of the Auditor General in terms of Section 172 of the Pradeshiya Sabha Act.

02. In order for the report presented before the Parliament to be meaningful upon the matters revealed by the audits conducted as per the aforesaid authority, it shall be of importance to issue the audit reports after conducting discussions with the relevant parties subsequent to the conclusion of audits. The following steps should be followed in this regard.

- (a.) In terms of the Circular, No. PD/187, dated 29 November 2000, and Paragraph 06 of the Circular, No. වි.ලේ/2012/38, dated 29 November 2012, an audit discussion should be held by the Audit Examiners and the Superintendents of Audit at the beginning and end of the audits. The Head of the Division may participate therein if need be.
- (b.) The audit discussion should be held in accordance with Paragraph 06 of the Circular, No. වි.ලේ/2012/38, and Paragraph 02 (a) of this Circular. The rest of the Paragraphs should be implemented as proposed in වි.ලේ/2012/38.
- (c.) In conducting audit discussions, action should be taken in accordance with the Format SUR 16 approved by me for the surcharging process.



Gamini Wijesinghe

Auditor General