

Auditor General's Department  
306/72,  
Polduwa Road,  
Battaramulla.

To all the officers

**Issue of the Reports Received by the Reporting Branch without Delay**

Your attention is hereby drawn on the failure to issue reports within the scheduled period and informed to take steps as specified below for the issue of reports expeditiously.

02. In order to record the reports received by and issued from the Reporting Branch, a register should be maintained by the Reporting Branch.
03. That register should include the date of receipt and the signature of the officer received the report, the date of returning the report after checking and the signature of the officer received the report.
04. Unless an exceptional circumstance, the reports should be checked in order of receiving them to the Reporting Branch and the officers of the Reporting Branch should take steps to avoid unnecessary delays.
05. The officers engaged in checking the reports should thoroughly examine the following matters.

- (a) Arrangement of the paragraphs in accordance with the standard format.
- (b) Checking Auditing Standards Numbers and the paragraphs relevant to those Standards.
- (c) Checking the appropriateness of the clauses of the paragraphs.
- (d) Checking letters and computer errors.
- (e) Checking financial statements, figures and the documents forwarded therewith.
- (f) Examining the accuracy of the audit paragraph with the answers given by the institution for the draft report.
- (g) Examining the accuracy of the Statutory Provisions, Financial Regulations, Provisions in the Establishments Code, Provisions in the Procurement Guidelines included in the audit paragraphs of the report.

For the maintenance of the quality and the consistency of the report, the Investigation Officers are educated through the conduct of workshops.

In case of arising any specific matter in the checking, it should be referred to the Supervising Officer and the Supervising Officer and the Divisional Heads should monitor whether the checking is carried out expeditiously and qualitatively.

- 06. The reports handed over to an officer for editing should be returned with the report file to the relevant Superintendent of Audit through the Divisional Head of the Reporting Branch on completion of all the checking within 2 working days and out of the reports given to an officer for editing, at least one report should be completed per day and handed over to the relevant Divisional Heads through the Divisional Head of the Reporting Branch . The report file corrected by the Superintendent of Audit should be handed over again to the Reporting Branch within 03 Days and if there are issues in relation to the corrections and the remarks, action should be taken to resolve them expeditiously after discussing the matter with the Divisional Head, Superintendent of Audit or the Officers concerned.

07. Having checked whether the corrections of the remarks indicated in the returned file have been done, action should be taken to refer the same within three days to the respective Superintendent of Audit with the approval of the Superintendent of Audit and the Divisional Head of the Reporting Branch for the preparation of final report and the officers of the Reporting Branch should ensure not to take a maximum period of more than 10 working days for the completion of checking of a report.
08. The Superintendent of Audit and the Divisional Head of the Reporting Branch should ensure to maintain favourable communication with the Superintendent of Audit and the Audit Examiners of the Branches on the reports and the Divisional Head and the Superintendents of Audit should personally monitor as to whether the action is taken accordingly.
09. Subsequent to the issue of the first reports, the responsibility of issuing the translated reports rests with the Reporting Branch and the translated reports should be referred to the respective Superintendent of Audit to check the paragraphs in the first report, figures and the composition. On completion of checking, they should make an entry to establish the accuracy in the draft translated report.
10. Action will be taken to call explanations from the officers concerned on the delays and negligence caused in the issuance of reports and the efficiency exerted in this connection will be taken into consideration in the payment of incentive for the respective year.

It is hereby informed that action should be taken to table the reports in Parliament within the due period by extending your maximum cooperation thereon paying your attention on the above matters.



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Auditor General