

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

To all the officers

Control of the Other Field Inspections other than the Inspections of the Special Investigation Unit

Provisions of the Circular No. AG SEC./2012/38 of 19 November 2012 are replaced by the provisions of this Circular.

1. The approval of the Divisional Heads should be obtained for all the field inspections and a field inspection programme should be prepared in duplicate in accordance with the format appeared in the annexure therefor and presented.
2. An audit plan and an audit questionnaire relating to the audits being conducted in the auditee institution by the field inspection should be forwarded along with the aforesaid audit programme.

The Divisional Heads shall, mutatis mutandis, approve these programmes and the duplicate should be filed by the Divisional Heads.

3. The Superintendent of Audit should involve in the field inspection at least for half of the duration prescribed therefor and in other circumstances, the field inspection activities and the officers participation should be supervised and he should personally satisfy that the audit is being in progress as planned manner in accordance with the programme.
4. All the discussions held with the officers for collecting evidence while the field inspection is in progress should be established by the minutes of the discussions prepared inclusive of the signatures of the officers and the Audit Officers attended therefor and after conducting a discussion with the officers of the institution at the end of the field inspection, a written record with the signatures of the officers concerned should be kept in that respect.

5. The relevant queries should be issued expeditiously without delay at the end of the inspection and the copies should be forwarded to the Divisional Heads.
6. Where the extensions of the period of inspection are required, action should be taken to obtain the approval as required by the programme schedule of the field inspection and the approved programme and the copy of the inspection report approved by the Superintendent of Audit/ Group Officer should be produced for obtaining payments.
7. The supervisions performed by the Superintendent of Audit or the Divisional Head while in the field inspection should be elaborated in paragraph II of the field inspection programme.
8. In the presentation of programmes for the approval of financial and final audit activities, the prior inspections carried out for the financial year should be specified.



Gamini Wijesinghe
Auditor General

Field Inspection Programme

01. Branch :-
02. Accounts not presented :-
- (i) The Year of Account certified last the date of certification of that Account
- (ii) The Year of Account not certified despite being presented the accounts..... the date of receipt of that Account.
03. Details of the Field Inspections :-
- (i) Index No :-..... Divisional Head's No :-.....
- (ii) Address relevant to the Inspection:-..... Distance from the office to that venue
- (iii) Period : From..... to
- (iv) Total man-days require for the above 6.i, 6.ii, 6.iii, and 6. iv :-
.....
04. Information of the officers participate in
- (i) Information of the officers attended upon the Combined and the Travelling allowances for the approved man-days:-

	Name of the Officer	Post	No. of Man-days	Audit	Combined Allowance	Travelling Allowance	Total Allowances
(a)							
(b)							
(c)							
(d)							
(e)							
(f)							
(g)							

- (ii) Travelling allowances required for the officers in respect of the works done exceeding the approved number of man-days.

	Name of the Officer	Post	No. of Man-days	Audit	Travelling Allowance
(a)					
(b)					
(c)					
(d)					
(e)					

- (iii) Total expenditure required for the field inspections (Total of 4.i and 4.ii above)
Rs.

05. Whether the field inspection/ inspections had been implemented as a part of the annual financial audit/ final accounts unit before ? If so,

- (i) The number of man-days obtained according to No.4.i
(ii) The number of man-days obtained according to No.4.ii

06. Objectives of the field inspection

- (i) Report of the final accounts of.....of the year.....
(ii) Transactions/Financial Audit fromto.....
(iii) Inspection of constructions and roads etc.
(iv) Investigation of the petitions received on

07. Details on the audit programme and the questionnaire expected to be implemented by the field inspection according to No.06 above,

- (i) The audit programme according to 6.i above has been attached herewith/ The programme has been presented on
(ii) The audit programme according to 6.ii above has been attached herewith/ The programme has been presented on

08. If the field inspection is an examination of final accounts or a financial audit (An inspection of above 6.i, 6.ii, 6.iii, 6.iv) the office investigation reports have been/ have not been attached.

09. Recommendation of the Group Officer : Recommend and forward.

Signature :

Date :

10. Approval of the Divisional Head :

Signature :

Date :

11. Inspection of the officers engaged in duty during the field inspection.

Date of Inspection	Time		The officers present at the time of inspection		The officers not present at the time of inspection
		1		1	
		2		2	
		3		3	
		4		4	

Divisional Head:

S.A/ Group Officer

Requesting Additional Man-days to meet the Inadequacy of Man-days Approved for the Field Inspection

01. Approved Field Inspection Programme No : Number of Man-days Approved:-
02. An adequate amount of works has been carried out within the number of man-days approved and a work summary thereon has been/ has not been attached.
03. A programme has been/ has not been attached for the works proposed to be carried out during the additionally requested man-days.
04. The expenditure required to be incurred for the additional man-days and the officers expected to be deployed.

	Name	Post	No. of Man-days	Combined Allowances	Transport Allowances	Total
(i)						
(ii)						
(iii)						
(iv)						
(v)						
		-----	-----	-----	-----	-----
	Total					

05. The number of days referred to in No. 04 above is recommended for approval.
A S/ Group Officer's Signature :-
Date :
06. For the additional works stated in No.03 above, the man-days and the cost are approved as follows.

	Name	Post	No. of Man-days	Combined Allowances	Transport Allowances	Total
(i)						

(ii)						
(iii)						
(iv)						
(v)						
		-----	-----	-----	-----	-----
	Total					

Approval of the Divisional Head:

Date: