

Auditor General's Department  
306/72  
Polduwa Rd.  
Battaramulla.

To all the Officers.

**Uplift of the Efficiency and Productivity of Audit Officers and Branch Offices.**

According to the assignments already entrusted to the Auditor General's Department, and the new assignments entrusted in accordance with the 19<sup>th</sup> Amendment to the Constitution, the Department is tasked with special duties and functions. In order to execute those duties and functions, you have already been provided with state-of-the-art technological equipment in commensurate with opportunities and it is necessary to make use of the methodologies backed by modern technologies for uplifting the efficiency and productivity of audit. As such, it is expected to continuously provide the training required to enhance the knowledge, for all the officers by ensuring maximum productivity.

02. As it is possible to uplift the efficiency and productivity of the Branches through continuous assessment of the role played by the Audit Officers, I would kindly draw your attention to ensure that the following matters should take place in so far as the officers are continuously inspected.

2.1 It is necessary to make sure that the administration of the Branch takes place properly and without delay. Accordingly, the Heads of the Branches, and Divisions should continuously be vigilant on the following instances relating to the Audit Officers. In order to take disciplinary action, the Auditor General should be promptly contacted in unavoidable circumstances or whenever necessary.

2.1.1 Arrival

2.1.2 Late arrival

2.1.3 Obtaining leave

2.1.4 Arrival after the specified time, and departure before the specified time.

- 2.1.5 Engaging in personal matters continuously and habitually during office hours. Failure to stay in the office.
- 2.1.6 Using telephone for personal matters continuously and habitually during office hours, and personal use of computers.
- 2.1.7 Leaving the office during office hours continuously and habitually for non-official works.
- 2.1.8 Taking prolonged time for lunch and tea.
- 2.1.9 Negligence in the execution of duties assigned, delays in the execution, lack of care or failing to execute the duties adequately.
- 2.1.10 Failure to interact with the officials of the auditee institutions. Involvement in the affairs or transactions not relevant to carrying out the duties. Speaking or behaving indecently, threatening or intimidating the officials irrespective of the professional scope.
- 2.1.11 Acting unfairly, jeopardizing independence and confidentiality, violating professional ethics.
- 2.1.12 Exploitation of the powers vested in as an auditor for mere personal gains. Utilization of the resources belonging to auditee institutions for personal gains without acting responsibly.
- 2.2 It should be possible to verify with the Duty Assignment Register that duties and functions are assigned to the officers in accordance with the Action Plan of the Branch, and the duties and functions are completed under proper management.
- 2.3 Notes of the duties executed by the officers daily, should be maintained in a meaningful manner showing the relevance to the audit assignment and the results of audit.
- 2.4 It is necessary to supervise so as to ensure the execution of duties and functions on time and as planned in a sufficient manner, and audit observations and evidence are gathered.
- 2.5 Attention should be drawn on the issue of audit queries, receipt of replies, and the progress of the audit queries. Reminders should be sent promptly in case of delays in receiving replies.

- 2.6 The Register of Audit Queries should be maintained in an updated manner by including all the required information.
- 2.7 The main files should be maintained in an updated manner inclusive of audit queries relating to each institution along with the replies thereto.
- 2.8 The registers including information such as, arrival, leave, inventories and railway warrant tickets, accounts and reports, and the files containing Circulars, copies of the letters received to or sent by the branch to external parties or the Head Office, etc. should be maintained in an updated manner.
- 2.9 Attention should be drawn on the cleanliness , ergonomics, and common amenities of the branch.
- 2.10 Attention should be drawn on other matters that should be followed.
- 2.11 Accounts and Registers should be maintained separately in case a branch is assigned with the audits of several institutions.
- 2.12 A File Register should be maintained by every branch containing the information : Serial No. (the same No. should appear on the file as well), File No., Name of the Institution, Subject, Signature of the Superintendent of Audit.
- 2.13 A branch should maintain reports of the accounts, and audit queries in respect of at least 10 years. Provisions of the Establishments Code should be followed when disposing the old records.



Gamini Wijesinghe  
Auditor General