

Wennappuwa Pradeshiya Sabha

Puttalam District

1. Financial Statements

1.1 Presenting financial statements

The financial statements for the year 2019 were submitted for audit on 17 May 2020 and the Auditor General's summary report on those financial statements on 30 June 2020 and the detailed management report were sent to the Chairman on dated 11 August 2020.

1.2 Qualified opinion

Except for the implications of the facts described in the Foundation section for the qualified opinion of this report I am of the view that the financial statements, as well as the financial position of the 1 Wennappuwa Pradeshiya Sabha as at 31 December 2019 and It is my opinion that its financial performance reflects a true and fair position in accordance with generally accepted accounting principles.

1.3 Basis for the Qualified Opinion

(A) Accounting Deficiencies

	<u>Audit Observation</u>	<u>Recommendation</u>	<u>Comments of the Accounting Officer</u>
(i)	The amount of Rs.1,099,999 had been capitalized the money spent from the Sabha fund for the construction of a plumbing system of a community based organization.	Should be taken the action to account correctly.	Journal entries will investigate the ownership of this plumbing system and remove it from assets.
(ii)	Three of the non-performing current accounts as of the value Rs.1,414,146 had been abandoned from accounts for many years.	Should be taken the action to account correctly.	This had been reported by other revelations.
(iii)	The furniture and fittings value amount of Rs.853,406 had been accounted as lands and buildings.	Should be taken the action to account correctly.	Action will be taken to amend as shown by the audit.
(iv)	A stock of furniture and equipment value of Rs.875,959 purchased	Should be taken the action to account	Correction will be done through journal entry.

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| during the year under review had been accounted for as machinery and equipment. | correctly. | |
| (v) Security Deposit of Rs.25,150 received from 29 employees during the year under review had been debited to the Employees' Security Bond Investment Account without investment. | Should be taken the action to account correctly. | These employee securities have been accrued in the investment accounts and have been invested and settled. |
| (vi) One hundred and twenty-eight lands and buildings owned and occupied by the Sabha had not been re-valued and accounted for. | Relevant property should be taken over, re-valued and accounted for. | I kindly inform you that attention has been paid to recalculate all the lands owned by the Sabha. |
| (vii) The value of 20 constructions of Rs.30,948,825 started last year and completed during the year under review had not been capitalized. | Action should be taken to correct the accounts. | I will capitalize on all those expenses in journal entries and report to the audit through the 2020 account. |
| (viii)The environmental license receivable deposits due last year amounting to Rs.508,375 had been stated in the accounts as trade licenses receivable up to the year under review | Action should be taken to correct the accounts. | The value of these environmental permits is now matched to revenue. |
| (ix) Five stock items valued at Rs.27,784 had been left out of the accounts. | Action should be taken to correct the accounts. | This abandonment are adjusted by journal entries. |
| (x) 08 tires amounting to Rs.57,400 were overstated in the accounts. | Action should be taken to correct the accounts. | This abandonment are adjusted by journal entries. |
| (xi) Five main journal entries for the year under review were not listed. | The main journal entries on account preparation should be noted. | The journal entries that the audit pointed out will be accurately disclosed in 2020. |

(B) Un- Reconcile Control Accounts

Audit Observation	Recommendation	Comments of the Accounting Officer
(i) There was a difference of Rs. 64,685,438 between the balances of 10 account subjects and the balances as per P.S. 19.	Action should be taken to correct documents and sub-documents.	Although P.S. 19 shows the actual income for the year, the difference is since the financial statements show the billed (accrued) income.
(ii) There was a difference of Rs.196,452 between the opening balance of the ledger account and other balances in the payables and the last balance of the previous year.	Action should be taken to correct errors	I accept the audit point out. An error occurred while copying the opening balance to the ledger.

(C) Not - Maintaining the Books and Documents

Audit Observation	Recommendation	Comments of the Accounting Officer
(i) An Income and Expenditure Account had not been prepared in the prepared accounts.	Relevant accounts should be shown in the ledger.	Although not shown in the main ledger, a revenue and expenditure account has been prepared and submitted through the computer media.
(ii) The Pradeshiya Sabha P.S. Documents had not been kept up to date and the revenue and expenditure account and other ledger accounts to be listed in the main ledger had not been prepared.	Relevant documents should be kept up to date and the main ledger accounts should be maintained.	At the sub office level the document had been prepared. from the year 2020, the accounts for the revenue subjects will be maintained in the main ledger.

(D) Accounts Receivable and Payable

----- Audit Observation -----	----- Recommendation -----	----- Comments of the Accounting Officer -----
(i) Eight unidentified balances amounting to Rs.150,098,398 was included for a long period as receivables in other current assets in the statement of financial position.	Action should be taken to identify unidentified balances expeditiously and make necessary adjustments.	A committee is being got action to settle these late arrears and as it is a complicated process, I will complete it as soon as possible and report to the audit.
(ii) There was a unidentified balance in a long period of Rs.61,147,939 out of the 2in the Financial Statement. Further, no refundable deposits of Rs.28,334,584 had been identified and no action had been taken to repay or recover the income.	Action should be taken to settle the balance due expeditiously.	A committee is being got action to settle these balances and I will finalize and report to the audit as soon as possible as it is a somewhat complicated process.

(E) Lack of written evidence required for audit

----- Audit Observation -----	----- Recommendation -----	----- Comments of the Accounting Officer -----
Evidence pertaining to 13 account subjects amounting to Rs. 676,820,960 had not been submitted for audit.	Arrangements should be made to keep documents and books up to date.	Relevant documents are currently being updated.

1.4 Non-compliance**1.4.1 Non-compliance with Laws, Rules, Regulations, and Management decisions etc.**

The following are instances of non-compliance with laws, rules, regulations and management decisions.

<u>Reference to Laws, Rules, Regulations and Management Decisions</u>	<u>Non-Compliance</u>	<u>Recommendation</u>	<u>Comments of the Accounting Officer</u>
(A) <u>Pradeshia Sabha Act No. 15 of 1987</u>			
(i) Section 128	The ownership of 53 properties used by the Sabha had not been taken over.	Acquisitions should be made in accordance with the rules.	Proceedings related to the acquisition of the property are currently underway.
(ii) under Section 129 (2) (f).	The formal action steps had not been taken to obtain the receivable lease rent and shop rent amount Rs. 4,572,298 to the Pradeshia Sabha.	Action should be taken to recover the revenue due expeditiously.	Rents are now being charged properly
(ii) Section 134	The developed areas in the jurisdiction had not been specifically identified from time to time. It was last identified in 2008 and activated in 2011.	Action needs to be taken to identify new sources of income.	Arrangements are being made to conduct a new survey of the area.
(iv) Section 136	Rates and Tax Rs.3,632,922 and Acre Tax Rs.2,032,013 in arrears had not charged.	Action should be taken to recover the revenue due expeditiously.	Measures have been taken to reduce arrears and take alternative measures for long-term non-performing balances.
(v) Section 143	All lands and buildings in the area had not been imposed tax after	According to the new assessment, action should be taken to collect taxes.	The list of assessments and newly identified properties currently

the assessing
every 05 years

being charged has
been forwarded to
the Valuation
Department for
assessment

(vi) Section 159
(1)

The amount of
Rs.4,572,298 in the
rent of property
belonging to the
Sabha and the
property banned
procedure to be
followed to recover
the dues had not
been followed.

Action should be taken
to recover the
receivables
expeditiously.

I kindly inform you
that action will be
taken to recover the
rent due under the
terms of the
agreement or to take
alternative (legal)
action.

(vii) Section 159
(4)

No legal action
had been taken
against the
defaulted business
and industrial
taxes

Action should be taken
according to the laws
and rules.

Necessary legal
action has been
taken so far.

(B)1988
Pradeshiya
Sabha (Finance
and
Administration)
Rules

(i) Rule 5 (7)

Adequate internal
audit of finance
and warehousing
had not been
conducted

Internal audit
should to be
strengthened.

Adequate internal
audit of financial
storage activities is
being carried out at
present.

(ii)Rule 163

The summary
income register had
not been prepared
in accordance with
the relevant rules.

Relevant
documents should
be maintained.

Arrangements have
been made to prepare
the summary income
register in
accordance with the
relevant rules

(iii)Rule 194	An inventory register had not been maintained according to the P.S.45.	Relevant registers should be maintained.	There were no comments.
(iv) Rule 195	A register had not been maintained for consumable warehouse items.	Relevant documents should be maintained.	There were no comments
(v) Rule 218	No action had been taken to inspect all the lands and buildings of at least once every year.	A board of inquiry should be appointed.	A Board of Inquiry has been appointed to inspect all lands and buildings in the Sabha.

2. Financial Review

2.1. Financial Results

According to the financial statements submitted, the revenue exceeds the recurrent expenditure of the Sabha for the year ended 31 December 2019 was Rs.133, 088,555 and correspondingly, the revenue exceeds the recurrent expenditure for the previous year was Rs.167, 577,374.

2.2 Financial Control

<u>Audit Observation</u>	<u>Recommendation</u>	<u>Comments of the Accounting Officer</u>
Three bank current accounts totaling Rs. 1,414,145 have been inactive for many years.	Action should be taken on non-performing bank accounts expeditiously.	Currently, the project is closing current accounts and making necessary adjustments.

2.3 Revenue Administration

2.3.1 Estimated Revenue, Billed Revenue, Accumulated Revenue and Deficit Revenue

Following is the information on the estimated revenue, billing revenue, accumulated revenue and arrears submitted by the Pradeshiya Sabha for the year under review and for the preceding year.

<u>Source of income</u>	<u>Estimated income</u>	<u>Year 2019</u>		<u>Total deficit as at 31 December</u>	<u>Estimated income</u>	<u>Year 2018</u>		<u>Total deficit as at 31 December</u>
		<u>Billed income</u>	<u>Collected income</u>			<u>Billed income</u>	<u>Collected income</u>	
-----	-----	-----	-----	-----	-----	-----	-----	-----
	Rs.000	Rs .000	Rs .000	Rs .000	Rs .000	Rs .000	Rs .000	Rs .000
Assesments and Taxes	18,179	17,325	9,338	4,542	15,929	17,025	18,834	3,765
Rent	38,835	36,902	36,332	4,572	43,075	40,922	36,951	3,916
Lisence fees	4,250	1,599	1,599	508	4,774	3,960	3,960	508
Other income	347,389	333,106	366,663	135,806	296,156	289,422	326,755	191,490
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	408,653	388,932	413,932	145,428	359,934	351,329	386,500	199,679
	=====	=====	=====	=====	=====	=====	=====	=====

Revenue collected includes revenue collected from billed income in the year under review and income collected from arrears in previous years.

During the year, the Pradeshiya Sabha did not keep accurate records in supporting documents of the arrears recoveries.

* The trade license fee receivable for environmental deposits was stated in the account.

2.3.2 Revenue Collection Performance

Audit Observation

Revenue for the year under review was estimated at Rs.409 million, but Rs.414 million including arrears for the previous year. Out of the total billing of 389 million rupees in the year under review, only 230 million rupees had been collected.

Recommendation

Action should be taken to recover the revenue expeditiously.

Comment of the Accounting Officer

Measures will be taken to recover arrears of assessment taxes and rent and to take alternative (legal) measures for long term non-performing balances.

2.3.3 Rates and Taxes

Audit Observation

The Rs.17,324,941 accounted for as rate bills in the year under review, there were 08 other types of income and the end of the year, the rate and tax deficit was Rs.4,541,574, including rates and other sources of income.

Recommendation

Action should be taken to collect arrears and legal action should be taken to recover non-arrears.

Comment of the Accounting Officer

During the year under review, measures such as property banned programs were taken to recover arrears, including rate taxes. Action will be taken in the future to recover all arrears or take alternative (legal) action with respect to non-performing balances. including rate taxes. Action will be taken in the future to recover all arrears or take alternative (legal) action with respect to non-performing balances.

2.3.4 Acre tax

Audit Observation

Rs.19,031acre tax had been billed for 243 units of property for the year under review, while only Rs.9,834 had been collected during the year.

Recommendation

Urgent action should be taken to recover the arrears.

Comment of the Accounting Officer

The Sabha should face various problems in recovering acre tax revenue. As the survey work to identify the property has commenced, I would like to inform you that further work will be done accordingly.

2.3.5 Rent

Audit Observation

The outstanding rent as at 31 December of the year under review was Rs.4,572,298 and was applicable for a period of 1-5 years.

Recommendation

Urgent action should be taken to recover the arrears.

Comment of the Accounting Officer

Measures have been taken to recover a significant amount from the rent arrears. Action will be taken to recover the remaining or take alternative (legal) action with respect to non-recoverable balances.

2.3.6 Court Fines and stamp duty

Audit Observation

The court fines due from the Secretary of the Provincial Council and other authorities were Rs.37,760,755 and the stamp duty was Rs.85,302,296.

Recommendation

Should act to recover of charging the due penalty fines and stamp fees expeditiously.

Comment of the Accounting Officer

Courts have been asked to recover arrears of fines and stamp duty, which are currently being collected in installments.

3. Operational Review

3.1 Performance

Following are the observations made under Section 3 of the Pradeshiya Sabha Act regarding the regulation and control of matters relating to public health, public utility services and public roads, and the performance of the functions of the Sabha which were to be performed by the wellbeing, convenience and welfare of the people.

(A) By-laws

Audit Observation

Under Section 126 of the Pradeshiya Sabha Act, the Pradeshiya Sabha had not enacted by-laws to provide services such as land and property, roads and by-roads to the public.

Recommendation

Action should be taken to enact by-laws.

Comment of the Accounting Officer

Most of these matters are covered by the standard by-laws in the Gazette Notification dated 02.03.1990 and certain matters are dealt with in accordance with the powers vested in it by the Act. Necessary action will be taken to enact by-laws on matters not covered.

(B) Action Plan

Audit Observation

Although the Annual Action Plan was prepared for the functions to be performed by the House in terms of the by-laws

Recommendation

The annual action plan should be prepared in accordance with the circular.

Comment of the Accounting Officer

At present, a four-year development plan for 2019-2022 has been prepared.

enacted, it did not comply with paragraph 04 of Public Finance Circular No. PED / RED / 01/04/04/2014/01 dated 17 February 2014.

(C) Failure to Provide Funds

Audit Observation

Recommendation

Comment of the Accounting Officer

According to the annual action plan prepared, the annual budget provided for only 87 of the 99 tasks that the Sabha had to perform.

Action should be taken to provide funding for relevant projects

Expenditure programs were implemented based on the revenue level of the Sabha and the priority of the existing development needs and I will focus on allocating funds for the functions pointed out from time to time.

(D) Activities outside the objectives

Audit Observation

Recommendation

Comment of the Accounting Officer

Four activities were revealed which the Sabha carried out, outside its objectives.

Do not deviate from the objectives.

Timely identified programs will be implemented and attention will be paid to make them as per the objectives of the Sabha as possible.

(E) Failure to Obtain the Desired Output Level

Audit Observation

Recommendation

Comment of the Accounting Officer

Although Rs.1,972,000 had been spent to perform the five tasks specified in the action plan, the expected output levels had not been achieved.

Action should be taken to reach the desired output levels while performing the tasks.

Environmental / political and social factors contributed to this situation. However, I kindly point out that the allocations made for these purposes have been diverted to new development activities.

(F) Abandoned tasks**Audit Observation**

Although the Rs.10,750,000 allocated Rs 06 million to carry out tasks for the year under review, was left without getting the desired results when the 31 December.

Recommendation

Action should be taken to identify essential functions in planning.

Comment of the Accounting Officer

Environmental / political and social factors contributed to occur this situation. I kindly point out that these functions have been used for new development activities through allocation of funds

(G) Solid Waste Management**Audit Observation**

(i) Garbage collection in the Pradeshiya Sabha area comprising an area of 168.27 sq. km was restricted to 06 rate obtaining zones only. Although the Sabha had a garbage disposal site, no environmental permit had been obtained for the site. About 08 tons of garbage is collected daily at the Sabha waste disposal site and no suitable place for dumping toilet waste has been identified in the Sabha area. They were being released to private land.

(ii) Estimates for collection of waste tax had not been prepared and recurrent expenditure for waste

Recommendation

Arrangements should be made to collect garbage without restriction of areas and locations.

Estimates should be prepared for the collection of garbage tax and action should be taken to provide a high-quality service as

Comments of the Accounting Officer

In addition to rate areas for garbage collection, there are many non-assessment areas. Therefore, garbage collection is done in areas outside the assessment limit.

Garbage tariff estimates for the year under review are represented under Rechargeable Charge (2/43). Relevant

management for the year under review was estimated at Rs. 59,377,564 and capital expenditure of Rs.5,000,000. The recurrent expenditure was Rs. 55,795,186 and the capital expenditure was Rs.805,165.

compared to the cost incurred.

expenditure was incurred based on requirements arising out of the recurring and capital estimates for waste management.

(D) Sustainable Development Goals

Audit Observation

Recommendation

Comment of the Accounting Officer

The Sabha was aware of the 2030 Agenda for Sustainable Development Goals and had initiated several initial steps to achieve those objectives.

Identify activities, goals and benchmarks relevant to the Sustainable Development Goals and work towards achieving those goals.

There were no comments.

3.2 Management inefficiencies

Audit Observation

Recommendation

Comments of the Accounting Officer

(A) Advertising Revenue from Kammalpattuwa Sub Office

From Thoppuwa Junction to Kosgas Junction, there were 11 large billboards free of charge. According to the letter dated 30 September 2013 from the Secretary to the Ministry of Local Government and Provincial Councils, the Sabha had lost a large amount of revenue due to

By-laws require that action should to be taken to recover the revenue.

Owners of some permanent billboards may be notified in writing when they are away and may be charged by cheques. From now on, I would like to inform you that a formal committee will be appointed for the installation of billboards and recommendations will be made to carry out surveys

the appointment of a formal committee for the installation of billboards and the failure to conduct recommendations and conduct surveys from time to time.

from time to time and to follow the relevant procedures and update the documents.

(B) Charging license fees from hotels registered under the Tourist Board

By-laws were imposed to levy the tax at 0.5 percent of the total turnover. Taxes were levied on the turnover sent by the hotel management at the time of taxation and the Sabha had not obtained the audited financial statements from these institutions. The minimum charge for two hotels inspected by the audit was Rs. 64,025.

By-laws require that the relevant tax rate should to be levied on the total turnover and that the relevant turnover be levied on the turnover specified in the audited financial statements.

At present, it is being done as mentioned. Legal action is being taken to recover arrears related to these hotels.

(C) Industry Administration

(i) Laying of inter-lock stones in the Kirimatiyana Library

According to the work item 03 of the payment report, 0.42m³ of concrete curb had not been physically observed and an additional Rs. 6,672 had been paid and an additional Rs 7,095.

Action should be taken to show accurate measurements.

Measurements for form work in accordance with the above measurements are also considered measurements in the payment report.

(ii) Road Premixing under Direct Labor Basis

At the time of development, the Sabha had spent Rs. 1,482,326. to develop 08 private

Private roads should not be developed either.

Necessary work and approvals are being done for the Road to take over the Sabha.

roads with 01 or 02 houses not taken over by the Sabha at the time of development using premix.

(D) Repair and maintenance of street lights

The amount of Rs.562,020 was spent on 1852 street light poles and Rs.206,366 was spent on equipment. The amount of 1790 street lamps were repaired without any request and not recorded in a document.

Documents should be kept up to date regarding repairs.

These street lamps were repaired at the places pointed out by the 1790 Ministers.

3.3 Human Resource Management

----- Audit Observation -----	----- Recommendation -----	----- Comment of the Accounting Officer -----
(A) The post of Technical Officer (Special) has been vacant for many years. The Sabha had recruited 111 casual and contract employees during the year under review and had spent Rs. 34,355,164 from the Sabha fund and during the year under review, the salaries of Rs. 8,274,884 expenditure incurred by the Sabha Fund on behalf of 19 employees in the primary posts had not been reimbursed.	Action should be taken to fill the vacancies and to approve the surplus.	The size of the service is not sufficient for development activities due to the existing size of the Sabha area. Approval has been sent to create new staff posts but that approval has not yet been received.
(B) Due to the non-maintenance of the employee loan register by the Pradeshiya Sabha, the details of the employee loan due from the officers who left the service, were suspended and transferred in the previous years could not be verified.	Employee credit records should be maintained and all relevant information should be updated.	So far, the 2018/2019/2020 employee loan documents have been updated. Letters have been sent informing the employees who have left the service of the balance due on 20.06.2020.

3.4 Operational Inefficiencies

----- Audit Observation -----	----- Recommendation -----	----- Comment of the Accounting Officer -----
Two warehouses belonging to the Sabha were unsafe and no internal inspection or internal audit of stock control had been carried out. The distribution and documentation of inventory items was in poor condition and according to the sample test from 2016 to 2018 05 laptops were given to the officers, 01 color printers given to a pre-school, 04 DELL type computers given to libraries and sub offices and playgrounds, an aluminum ladder given to the electrical section, 20 CDMA phones and 03 dongles were among them. These were not even mentioned in the survey reports dated 31 December 2018. Also, 05 laptops purchased in 2019 had not been inventoried by 02 March 2020.	Measures should be taken to secure the relevant location and the internal control systems of the warehouses should be strengthened.	As there is not enough space for the storage facilities at the head office at present, Kammalpattu maintains two warehouses at the sub office premises and its security is covered by a security camera system installed. In the future, I will act to rectify the deficiencies pointed out by the audit.

3.5 Asset Management

3.5.1 Failure to Register Assets

----- Audit Observation -----	----- Recommendation -----	----- Comment of the Accounting Officer -----
Only the expenditure incurred on the construction of buildings on lands belonging to the Sabha was accounted for under fixed assets and the value of the lands was not assessed and accounted for.	Values should to be assessed and accounted for.	I will speed up obtaining the present appraised value of these lands.

3.5.2 Non- confirming the Security of Assets.

<u>Audit Observation</u>	<u>Recommendation</u>	<u>Comment of the Accounting Officer</u>
In 2016, the two parties had not entered into a lease agreement for the 30perch plot of land which had been leased to the Provincial Department of Education on a long-term basis.	Action should be taken to reach a lease agreement as soon as possible.	The Secretary to the Chief Ministry has informed the Provincial Director of Education in writing in this regard and a reminder letter has been sent to the Provincial Director informing him to enter into the lease agreement.

3.5.3 Non-Acquired Assets

<u>Audit Observation</u>	<u>Recommendation</u>	<u>Comment of the Accounting Officer</u>
There were observed 53 nonacquired properties in the Sabha area and including offices, public markets, pre-schools, libraries and playgrounds. During the year under review, the Sabha continued to construct and repair these properties.	Acquisition of the relevant property should be done expeditiously.	The Pradeshiya Sabha has on several occasions requested for the transfer of these properties. When inquired by the Divisional Secretariats, it was informed that the survey orders have been sent to the Puttalam Surveyor to hand over the relevant property to the Sabha. I kindly inform you that further work is being done in this regard.

3.5.4 Annual Goods / Board of Survey

<u>Audit Observation</u>	<u>Recommendation</u>	<u>Comment of the Accounting Officer</u>
Items recommended for auction to be destroyed by last year's inventory survey had not been dealt with and removed from the accounts.	Should be discarded and removed from accounts.	Items recommended for auction by the Board of Survey of the Year for 31.12.2019 were conducted before a Survey Board on 06 March 2020.

4. Accountability and good governance

4.1 Budgetary Control

Audit Observation	Recommendation	Comment of the Accounting Officer
(A) Although Rs.33,500,000 had been allocated for 13 items of capital expenditure, only Rs. 1,660,086 had been spent for four items and the balance was 95% of the provision.	The work should be completed using the provisions.	I will inform you that I will provide information in the future.

4.2 Internal Audit

Audit Observation	Recommendation	Comment of the Accounting Officer
Section 30 of the National Audit Act No. 19 of 2018 and Recommendations for Improving the Operational Process and Improvement of Performance of the Institution through Internal Audit had not been made as per Section 133 (1)	Internal audit should be strengthened and implemented	The recommendations made by the Internal Audit covering many areas have now been implemented and I will act to implement further recommendations in the future.

4.3 Unresolved Observations and Unanswered Audit Queries

Audit Observation	Recommendation	Comment of the Accounting Officer
(A) Although action has been taken to recover the amount of Rs. 326,355 levied by the Sabha on the late payment of contributions to the	Should act in accordance with the recommendation of the Accounts Committee.	No comments.

Employees Provident Fund and the Employees' Trust Fund by the Accounts Committee dated 13 October 2016, up to now had not been done.

(B) No action had been taken to rectify 08 accounting deficiencies mentioned in the Auditor General's report of the previous year.

(C) The action taken by the Sabha on the amount deducted from the accumulated fund in respect of Rs. 30,756,510 deducted as revenue in the year 2016 was not reported to the Audit.

Action should be taken to correct accounting deficiencies.

Responsible parties should be dealt with.

So far, all the accounting shortcomings pointed out in the last year have been rectified through journal entries.

There were no comments.