

ආයතනයේ නම : ජාතික විගණන කාර්යාලය

පාර්ලිමේන්තුවේ රජයේ ගිණුම් පිළිබඳ කාරක සභාව විසින් සභාගත කරන ලද වාර්තා සම්බන්ධයෙන් ස්ථාවර නියෝග අංක 119 (4) යටතේ ගරු අමාත්‍යවරයාගේ නිරීක්ෂණ හා ගනු ලබන පියවර පාර්ලිමේන්තුව වෙත ඉදිරිපත් කිරීම.

නිරූපනය කළ ප්‍රධානියාගේ නම: ජෙනරාල් ජයරත්න ප්‍රසාද්

පාර්ලිමේන්තුවේ රජයේ ගිණුම් පිළිබඳ කාරක සභාව විසින් සභාගත කරන ලද වාර්තා සම්බන්ධයෙන් ස්ථාවර නියෝග අංක 119 (4) යටතේ ගරු අමාත්‍යවරයාගේ නිරීක්ෂණ හා ගනු ලබන පියවර පාර්ලිමේන්තුව වෙත ඉදිරිපත් කිරීම.

Name of the Institution: National Audit Office

Submission of observations of Hon. Minister and steps taken with regard to the reports tabled by the Committee on Public Accounts in terms of Standing Order No. 119 (4)

Parliamentary Series No. - 183
 Name of the Institution - National Audit Office

Shortcomings identified by the Committee	Measures taken by the institution to rectify shortcomings/ current progress
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Part One

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| a) Copies of the internal audit reports had not been submitted to the Management Audit Department after 01 August 2018 in terms of Section 40(4) of the National Audit Act No.19 of 2018. | This provision has been made to conduct supervision on the performance of the internal audit outside the scope of the Auditor General and the internal audit reports of the National Audit Office are directly brought to the notice of the Auditor General. Therefore, the copies of those reports have not been presented to the Management Audit Department. |
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Part Two

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| a) Information of the two representatives to be appointed to coordinate the sustainable development affairs to be carried out as per the Circular No. MSDW/08/65 dated 27.04.2018 of the Ministry of Sustainable Development and Wildlife had not been reported to the Ministry of Sustainable Development and Wildlife. | Although information about the two representatives was not reported to the Ministry in terms of circular provisions, two officials were regularly employed to handle the activities relating to the sustainable development goals at the supervision level with the Ministry and those officials have actively contributed for the said purpose. The information of the two representatives has been reported to the Ministry at present. Furthermore, unlike the other institutions, being the authority responsible for the implementation of the National Audit Act, this provision does not apply to the Auditor General and the independent audit pertaining to the National Audit Office is carried out by a qualified audit firm appointed by the Honorable Speaker. Therefore, necessity for the supervision of the Management Audit Department with regard to the audit of the National Audit Office does not arise. |
| b) There was no properly prepared human resource plan in accordance with the Public Administration Circular No.02/2018 dated 04.01.2018 | Although "Sri Lanka State Audit Service" shall be established in terms of provisions in Section 30 (i) of the National Audit Act, No.19 of 2018, which came into effect in the year 2019, due to matters beyond the control of the Auditor General such as the abolition of the Audit Service Commission, a service minute was not prepared. As a result, it was not possible to prepare a human resource plan for the National Audit Office. The Audit Service Commission has been reestablished at present and hence, those activities have been resumed. |
| c) An additional training of at least 12 hours per annum had not been prescribed for an employee by the | This requirement will be fulfilled in parallel to the preparation of human resource plan of the National Audit Office and the introduced 80 hours training programme could not be |

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| prepared human resource plan. | implemented as scheduled due to the prevailing restrictions in the past. |
| d) Performance agreements were not prepared and contracted including entire staff | After adopting the new service minute and the establishment of Sri Lanka State Audit Service, performance agreements will be prepared inclusive of the staff and entered into agreements. |
| e) A senior officer had not been attached to prepare human resource plans and implement capacity and skills development programs in the institution. | A separate division has been established at the National Audit Office under supervision of a Deputy Auditor General in order to implement capacity and skills development programs. Such programs are conducted by that division at present. |
| f) Audit opinion on the accounts of the institution remained disclaimed or unfavorable. | According to Section 36 (i) of the National Audit Act, No. 19 of 2018, an independent auditor should be appointed by the Speaker to audit the financial statements of the National Audit Office. However, due to delay in appointing a qualified auditor to conduct audits on financial statements of the year 2020, a delay occurred in receiving the report of that auditor. As the said report had not been received at the time of answering the said questionnaire, the relevant audit opinion was not mentioned, and that issue was mentioned under other matters. However, an audit report containing the unqualified audit opinion was received for the year 2020. |
| g) Training opportunities provided out of the ones scheduled, remained less than 50 percent. | Those activities had to be executed subject to recommendations of health guidelines during Covid-19 pandemic in the year 2020. As such, training sessions could not be conducted by summoning officers island wide, thus giving rise to this situation. Only the training sessions essentially necessary with respect to auditing the financial statements, had been conducted in person or through Zoom technology. |


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