



කළමනාකරණ විගණන දෙපාර්තමේන්තුව
முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்
DEPARTMENT OF MANAGEMENT AUDIT

මුදල් අමාත්‍යාංශය
මහලේකම් කාර්යාලය, කොළඹ 01

நிதி, அமைச்சு
செயலகம், கொழும்பு 01

MINISTRY OF FINANCE
The Secretariat, Colombo 01

මගේ අංකය }
எனது இல } DMA/AMC/02/2021/02
My No }

ඔබේ අංකය }
உமது இல }
Your No }

දිනය }
திகதி } 2021.12.24.
Date }

Management Audit Circular No. DMA / 01 - 2019 (1)

Secretaries to the Ministries,
Secretaries to the State Ministries,
Heads of Departments,
District Secretaries,

Guidelines for Internal Auditing

Paragraph 06 and Annexure 3 of the Management Audit Circular No DMA 01-2019 issued by the Department of Management Audit dated 12.01.2019 is hereby canceled and this circular and Annexure 3 (i) and 3(ii) are applicable Instead of that.

02. The Annual Internal Audit Plan for the year 2022 onwards should be prepared as a “Risk Based Internal Audit Plan.” The guidance for that required have been sent to the all Internal Auditors by Management Audit Circular Letter No. DMA / 01-2019/1 with my letter number DMA / AMC / 02/2021/02 and dated on 05.04.2021.

03. Accordingly, their Internal Audit Plan should be prepared as risk based Internal Audit Plan Before 15th of December of the every year for the coming year and copies should be submitted to the Department of Management Audit and the Auditor General. Furthermore, the internal audit plan should be approved by the Audit and Management Committee. A copy of the Internal Audit Plan prepared by all other institutions under the Ministry should also be submitted to the relevant Ministry.

4. Identifying risk areas, activities and sub - activities within their organization and include them in to risk register, assess risk and their high risk activities should be included in to internal audit plan. It will be possible to enhance the performance of the organization by auditing those high risk activities and through minimizing the risk involved and taking appropriate remedial measures and measures to eliminate the risk.


S.A. Chandrika Kulathilake
Director General

Copy - Auditor General

Risk Register 20xx
(Based on the preparation of the Audit Plan)
Name of Audit Entity

(1) Serial No.	(2) Areas of responsibility for achieving the objectives of the organization	(3) Activities under each responsibility area	(4) Relevant section of the Institute	(5) Risk Description/ Nature of Impact	(6) Probability of occurrence of a risk 1-5	(7) Impact of risk 1-5	(8) Assessment of Risk Quantity (6)*(7)	(9) Priority/ Reference/ Risk Identification Number
1								
2								
3								

