

Head 236 – Department of Official Language

1. Financial Statements

1.1 Opinion

Head 236 - The audit of the financial statements of the Department of Official Language for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. The summary report containing my comments and observations on the financial statements of the Department of Official Language was issued to the Accounting Officer on 25 May 2023 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018. The Annual Detailed Management Audit Report relevant to the Department was issued to the Accounting Officer on 25 May 2023 in terms of Section 11(2) of the National Audit Act, No. 19 of 2018. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka, to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, the financial statements give a true and fair view of the financial position of the Department of Official Language as at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements are further described in the Auditor's Responsibilities section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of the Chief Accounting Officer and Accounting Officer on Financial Statements.

The Accounting Officer are responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department and

carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

I express the following matters in terms of section 6(1)(d) of the National Audit Act, No.19 of 2018.

- (a) Financial statements presented are consistent with that of the preceding year.
- (b) The recommendations made by me on the financial statements of the preceding year had been implemented.

2. Financial Review

2.1 Entering into liabilities and obligations

Audit Observation	Comments of the Accounting Officer	Recommendation
As at 31 December, 2022, the liabilities as per departmental books were Rs.1,352,352, while the liabilities as per treasury books were Rs.3,164,591, and there was a difference of Rs.1,812,239.	I would like to inform you that necessary steps will be taken to settle this debt amount in the year 2023 and the mistake will be corrected.	Liabilities must be accurately identified and accounted for.

3. Operating Review

3.1 Management Inefficiencies

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) A certificate of accuracy of the Sinhala and Tamil software developed by the University of Moratuwa at a cost of Rs.10,810,000 was requested by the Commissioner General of Official Languages from the Project Director on 14 February 2022, but it was not provided.	The software developed by the University of Moratuwa is currently installed in the Sri Lankan Government Cloud (LGN Cloud) for the use of this department and other government institutions. And the capacity of the respective server machine (8GB RAM and 4 VCPU) has been developed and provided. Obtaining the required subdomain name for this software and this software is currently in working condition and currently being integrated with Public IP Address and providing the software to users.	A certificate of correctness of the Sinhala and Tamil software should be obtained and arrangements made for use.
(b) For oral, written and spoken language proficiency courses to be completed by public servants and semi-public servants, 37297 books worth Rs.6,221,749 purchased in 2016 and 2018 remained idle in the stores without being sold.	According to the letter dated 2021.12.28 of the Secretary of Public Services, Provincial Councils and Local Government, these books have been requested to be provided to government offices or schools for free. From that date till now, as many as 1,339 books have been distributed free of charge.	Officers should be held accountable for not using government money sparingly through identifying the need and making purchases.

4. Human Resource Management

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) As at 31 December of the year under review, there were 56 vacancies in the form of 05 senior level posts, 35 tertiary level posts, 13 secondary level posts and 03 primary level posts.	Notification to the Ministry of Public Administration for each post, The recruitment procedures and amendments have been referred to and approved by the Public Service Commission and the Salary Carder Commission.	The approved staff should proceed to amend.
(b) In the year under review, salaries and allowances of Rs.16,549,744 were paid by the department for 35 officers who were recruited as translator assistants in the official language department and were employed in the divisional secretariat, district secretariat, local government and other government institutions. As at May 2023, 23 of these officers were employed in other institutions and paying salaries from departmental funds.	That the officers will perform language translation work in those offices and perform other duties from time to time And the transfers of those who have been absorbed into the development officer service and those who are to be absorbed are currently underway	According to the need, arrangements should be made to assign officers to the respective institutions.