**Head 206–Department of Cultural Affairs -2024**

## 1. Financial Statements

### 1.1 Qualified Opinion

Head 206 -the audit of the financial statements of the Department of Cultural Affairs for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance and cash flow statement for the year then ended and notes to the financial statements, including material accounting policy information 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 Cultural Affairs was issued to the Accounting officer on 26 May 2025 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report was issued to the Accounting Officer on 18 June 2025 in terms of Section 11(2) of the National Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act, No. 19 of 2018 to be read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements of the Department of Cultural Affairs for the year ended 31 December 2024 give a true and fair view of the financial position, and its financial performance and cash flows and on all the materialities in accordance with the basis of preparation of the financial statements set out in Note 1 to the financial statements.

### 1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report.
I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is 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 Emphasis of Matter – Basis for preparing Financial Statements

The attention is drawn to the Note 1 related to the Financial Statements which describes the basis of preparing these financial statements. The financial statements have been prepared as per the Financial Regulation 150, 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 amended on 21 February 2025 for the requirement of the Department of Cultural Affairs, General Treasury and the Parliament. Consequently, these financial statements may not be suitable for other objectives. My report is only for the use of the Department of Cultural Affairs, General Treasury and the Parliament of Sri Lanka. My opinion is not modified on this matter.

### 1.4 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the Financial Regulation 150, 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 amended on 21 February 2025 and for such internal control as Accounting Officer determines 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.

### 1.5 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 judgment and maintain professional skepticism throughout the audit. I also

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the 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.

## 1.6 Comments on Financial Statements

### 1.6.1 Accounting Deficiencies

**(a) Reconciliation Statement on the Advances to Public Officers Account**

| Audit Issue | Comments of the Accounting Officer | Recommendation |
|---|---|---|
| The difference of Rs. 444,761 between the debit balance of Advances to Public Officers' "B" Account and the debit balance as per the Treasury prints, which has existed since before the year 2004, had not been identified, and action had not been taken to make adjustments to the accounts. | The difference of Rs. 444,761.00 in the Advances to Public Officers' "B" Account existing since before the year 2004, and it was informed that the reason for the change was that the Treasury prints were brought in and checked, but it was not possible to solve it, and it had been decided to solve this issue by obtaining the assistance of the Internal Audit Division of the Ministry. | Action should be taken to identify the difference and make adjustments to the accounts. |

**(b) Property, Plant and Equipment**

| | Audit Issue | Comments of the Accounting Officer | Recommendation |
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| (i) | As per paragraph 8.2 of the State Accounts Guideline No. 06/2024 dated 16 December 2024, if there are non-financial assets which are yet to be reported, they should be properly identified and should | Since the ownership of two lands has been transferred to this Department, activities related to assessing those lands and buildings are being carried out. It was informed that urgent measures are | In accordance with the provisions of the Circular, assets for which ownership has been transferred should be accounted at cost or assessed |

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| | be accounted at cost or, if the cost cannot be identified, they should be accounted at assessment value and as per the State Accounts Circular No. 267/2018 dated 21 November 2018, all non-financial assets owned by the institution should be accounted and finalized by the year 2020. However, in the year under review, the Department had not taken action to take over and account 06 lands with buildings that are being utilized. | being taken to formally acquire the ownership of all other lands where buildings are located, and the necessary action for assessment will be taken immediately after the ownership is acquired. | value, and action should be taken to take ownership of assets that are no longer in possession and account the same immediately. |
| (ii) | According to paragraph 2 of the Assessment of Non-Financial Assets Guidelines of the Assets Management Circular No. 04/2018 dated 31 December 2018, the lands and buildings owned by the Department should be valued by the Government Valuation Department and reports should be obtained. However, action had not been taken to value and obtain reports up to the date of the audit. | Action has been initiated to obtain valuation reports for the two (02) lands to which ownership has been transferred to the Department in accordance with Assets Management Circular 04/2018. | Action should be taken as per the provisions of the Circular. |
| (iii) | As at 31 December 2022, the Department had a pool of 24 vehicles, out of which 2 vehicles with a total assessed value of Rs. 5,000,000 had not been taken over by the Department. Out of the remaining 22 vehicles owned by the Department, only 21 vehicles had been accounted. | The two vehicles with an assessed value of Rs. 5,000,000 are motor cars, and these vehicles have been received by this Department through the Ministry of Justice and Prison Reforms. Due to the fact that an assessed value has not been received from the Government Valuation Department one vehicle out of the 22 vehicles currently taken over by the Department | Action should be taken to account the vehicles to which ownership has been transferred to the Department. |

has not been accounted and it was informed that the vehicle is scheduled to be disposed and action will be taken to take over the ownership of the vehicles whose ownership has not been taken over before the end of this year, and to assess and account those vehicles.

## 2. 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) The financial statements are consistent with the preceding year.

(b) The following recommendations made by me on the financial statements relating to the preceding year had not been implemented.

| **Paragraph Reference of the report related to the preceding year** | **Recommendation not implemented** | **Paragraph reference of this report** |
|---|---|---|
| • 1.6.1 (a) | The difference of Rs. 444,761 between the debit balance of the Advances to Public Officers' "B" Account and the debit balance as per the Treasury prints, which has existed since before the year 2004, should be identified, and action should be taken to make adjustments in the accounts. | 1.6.1 (a) |
| • 1.6.1 (b) | Action should be taken to take over the ownership of the assets utilize by the Department and account the same. | 1.6.1 (b) i ,ii,iii |

## 3. Financial Review

### 3.1 Expenditure Management

| | Audit Issue | Comments of the Accounting Officer | Recommendation |
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| (**a**) | Even though the budget estimates should be prepared in an efficient and thrifty manner in accordance with Financial Regulation 50, the differences between the estimated provision and the revised provision in relation to 08 objects had taken a value range of 50 - 200 percent. | It had been informed that due to the delay in holding the state festivals planned to be held in the year 2024, the provisions allocated for the relevant objects had to be transferred, and expenses had to be incurred by exceeding the provisions allocated under F.R. 66. | Estimates should be prepared in an efficient and thrifty manner. |
| (**b**) | Due to the failure to properly carry out the tasks expected to be carried out during the year and the failure to prepare estimates properly, the total allocation of Rs. 1,600,000 allocated for a recurrent object and a capital object remained. | It was informed that although provisions were allocated for building constructions under the capital object, the work was temporarily suspended as per the Control of Government Expenditure Circular 1/2024, and that due to the delay in receiving Cabinet approval for the amount of approximately Rs. 800,000 that should have been paid to transport service institutions for the transportation of officers in the year 2023 under the transport object, these provisions remained as at 31 December. | The activities for which provisions have been allocated should be carried out within the year. |
| (**c**) | Out of the total allocation of Rs. 255,100,000 allocated for 14 objects, consisting of 10 recurrent objects and 4 capital objects, there was a remaining allocation of Rs. 232,331,970, and the | The reasons for the remaining allocations in relation to 4 objects under capital objects were the temporary suspension of certain construction activities, the non-utilization of allocations despite the release of allocations to external institutions for certain constructions, | Estimates should be prepared in an efficient and thrifty manner in terms of Financila Regulation 50. |

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| remaining allocation ranged from 50 to 99 percent compared to the net allocation of the relevant objects. | the performance of only essential duties under certain objects, and the temporary postponement of certain planned activities due to election activities. It was also reported that the savings of allocations for recurrent objects were due to the inability to carry out building maintenance activities due to state festivals, the allocation of a large amount of provisions for water and electricity, the non-payment of rent for the Encyclopedia office, and the non-maintenance of software. | |

**3.2 Entering into Liabilities and Commitments**

| Audit Issue | Comments of the Accounting Officer | Recommendation |
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| Even though all liabilities should be recorded in the register of liabilities as soon as they are incurred in accordance with Financial Regulation 211(i) and F.R. 447, the total amount of Rs. 423,288 paid in 06 payment vouchers in January and February of the year 2025 in relation to 03 recurrent objects in the year 2024 had not been recorded in the commitments and liabilities register and not included in the statement of liabilities in the financial statements | It was also informed that these vouchers were not included in the 2024 register of liabilities due to various reasons and practical circumstances, due to which there was a delay in submitting them before the preparation of the December 2024 accounts, and they have been properly recorded as liabilities of the preceding year in column 14 of the expenditure ledgers relating to the year 2025. | Action should be taken in accordance with the Financial Regulations. |

**3.3 Certification to be made by the Accounting Officer**

Even though the following matters are to be certified by the Accounting Officer as per the provisions of Section 38 of the National Audit Act, No.19 of 2018, actions had not been taken accordingly.

| | Audit Issue | Comments of the Accounting Officer | Recommendation |
|---|---|---|---|
| (a) | The Chief Accounting Officer and the Accounting Officer should ensure that the Department has developed and maintains an effective internal control system for financial control, and that the effectiveness of that system should be reviewed from time to time and necessary changes should be made accordingly to make the system effective, and that those reviews should be made in writing and a copy thereof should be submitted to the Auditor General. However, statements that such reviews were conducted had not been submitted to the audit. | As per Section 38 of the National Audit Act, No. 19 of 2018, the Chief Accounting Officer or Accounting Officer is the coordinating officer for the successful completion of the audit. Posts of the Internal Auditor and Accountant perform a special function for public financial control and administration. It was also informed that requests have been made to the Ministry of Public Administration on several occasions to fill the vacancies in the posts of Internal Auditor and Accountant in the approved cadre for our Department. | Action should be taken in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018 |
| (b) | Even though the Chief Accounting Officer and the Accounting Officer should ensure that there is an effective system in place to properly implement internal audit functions as per the observations mentioned in paragraph 5.1 of the report, that requirement had not been fulfilled. | It was also informed that, as per the instructions of the Secretary of the Ministry, it has been proposed to establish an Internal Audit Division for the Department under the guidance of the Internal Auditor of the Ministry, and action will be taken to prepare effective internal control system under an Internal Auditor and minimize audit queries accordingly. | Action should be taken in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018 |

### 3.4 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the laws, rules and regulations observed during the audit test checks are analyzed below.

| | Observation | | | Comments of the Accounting Officer | Recommendation |
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| | Reference to Laws, Rule and Regulations | Value Rs. | Non-compliance | | |
| (a) | **Establishments Code of the Democratic Socialist Republic of Sri Lanka** | | | | |
| | **Sections 4.5 and 4.6 of Chapter XXIV**. | 631,385 | Action had not been taken in accordance with the provisions regarding the loan balances to be recovered from 7 employees out of the employees who had left the service. | It was informed that actions have been taken to recover the loan balances of the identified officers, and information has been provided to the guarantors regarding the loan balances for which information can be disclosed, and actions are being taken to write off the loan balances that cannot be identified. | Action should be taken in accordance with the provisions of sections 4.5 and 4.6 of Chapter XXIV of the Establishments Code. |
| (b) | **Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka** | | | | |
| | • Financial Regulations 571 | 2,325,636 | Action had not been taken in accordance with the Financial | Since the consultancy services institute has instructed to temporarily stop payments until the construction defects are | Construction defects should be promptly completed and settled the relevant |

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| | Regulations regarding deposits of Rs. 2,325,636 in two deposit accounts with a period of deposit between 2 - 8 years. | completed, the deposit amount of Rs. 2,283,266.72 has not been credited to the government revenue. Since it is proposed to renew the Contributory Pension Scheme for Artists, it is planned to use the amount of Rs. 42,369.21 in the deposit account for its promotional activities, it was informed that it has been decided to retain that amount in the deposit account until 31.12.2025. | payments. |

**4. Financial Review**

**4.1 Planning**

| | Audit Issue | Comments of the Accounting Officer | Recommendation |
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| (**a**) | In the Action Plan for the year under review, the expected outcome had not been specified as a numerical value as per the performance indicators. | The expected outcome for certain programmes mentioned in the Action Plan has been mentioned numerically, and it had been informed that from the year 2025 onwards, the expected outcome will be mentioned numerically according to the performance indicators for the programmes in the Action Plan. | The Action Plan should be prepared as per the guideline. |
| (**b**) | Even though the needy artists should be identified separately and the assistance should be provided only to those artists under the provision of medical and funeral assistance, without taking action accordingly, | As per Departmental Circular No. 04/2017(1), the income level of the artist or whether he is a pensioner is not taken into consideration when providing medical assistance to artists. Therefore, assistance is provided to artists who need | Needy Artists should be identified and payment should be made only to those artists. |

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| | payments were made to all artists who submitted medical and funeral assistance requests based on a Departmental Internal Circular No. 04/2017(i) dated 27 April 2023 without any inquiry on their income level. Accordingly, this assistance was also provided to artists who were receiving pensions and were very actively engaged in artistic activities national level and had with the potential of high income earning | medical assistance. | |
| (**c**) | While implementing assistance projects for artists, the Cultural Department should maintain an up-to-date information system containing information on artists and should take action to identify suitable beneficiaries for various aid projects based on that information system. However, the Department of Cultural Affairs had not taken action accordingly. Further, since the decision to decide the beneficiaries of aid projects has been assigned to the officers in charge of cultural affairs in the Divisional Secretary's Division, there is a possibility of carrying out selections subjectively. | The work of preparing the data system to include all artists has already been initiated, and it was kindly informed that the information in that data system will be applied in the implementation of the above projects in the future. | An up-to-date information system should be prepared. |

### 4.2 Non-Fulfilment of Tasks

| | Audit Issue | Comments of the Accounting Officer | Recommendation |
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| (**a**) | The renovation and development of the John de Silva Memorial Theatre was planned in two phases, with the first phase commencing in 2014 and completed in 2018 at a cost of Rs. 448,337,797. The relevant contract was awarded for the construction of the second phase at a cost of Rs. 1,567,353,048 (excluding VAT) subject to completion within a period of one year (09/12/2021 – 09/12/2022). Later, on the recommendation of the consultancy company, the contract period was extended up to 30/04/2023. However, the progress of the project was 5.5% even at the end of the relevant period. Therefore, the relevant agreement was terminated on 10/09/2024 and the work was temporarily suspended. Accordingly, the provision of Rs. 69,500,000 allocated for the John de Silva Memorial Theatre in the year 2024 was 100 percent underutilized. | Due to the temporary suspension of the renovation work of the John de Silva Memorial Theatre, it has not been possible to fully utilize these allocations. | The follow-up process regarding the performance of the renovation work should be continued and taking relevant decisions should not be delayed through this process. |
| (**b**) | The renovation work of the National Art Gallery, which had been initiated in accordance with the Cabinet Decision No. 18/Miscellaneous (031) dated 29 August 2018, was planned to be carried out in two phases and the Sri Lanka | The renovation work of the National Art Gallery was carried out by the Sri Lanka Navy and the commencement of construction work was delayed due to delays in the procurement and awarding of contracts related to those | Attention should be paid to complete the construction work as planned without delay. |

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| | Navy had been approved to carry out this work on a direct basis. Accordingly, although a provision of Rs. 155,000,000 had been allocated in the year 2024 for the ceiling of the building, electric lighting, construction of glass roof of the main entrance, painting and installation of air conditioning systems, those works had not been completed during the year and 91 percent of the provisions were underutilized. | works. Due to this, it has not been possible to fully utilize the provisions. | |
| (**c**) | Even though a provision of one million rupees had been allocated for the conservation of paintings and conducting workshops under the Priceless Heritage Promotion and Conservation Project (206-2-3-12-1409), no programme had been conducted during the year. | It was informed that since the necessary items for conducting workshops for the conservation of paintings were not available, those items were ordered from a foreign country, and since those items were received in the month of December of the year 2024, it was not possible to conduct the workshops. | Other incidental matters should be taken into consideration when making provisions. |
| (**d**) | Even though a sum of Rs. 0.7 million was allocated for conducting two “Subhawitha Gee Viyamana “programmes, only one programme was held during the year at a cost of Rs. 0.326 million. Accordingly, the provision of Rs. 0.374 million remained idle. | Even though it was planned to conduct two Subhawitha Gee Viyamana programmes, due to the conduct of several elections during the planned period and the need to hold state festivals in the Department, one programme could not be held. | The tasks should be completed as planned. |

## 4.3 Non-achievement of expected outcome

| | Audit Issue | Comments of the Accounting Officer | Recommendation |
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| (**a**) | Even though a provision of one million rupees had been allocated for the implementation of programmes by Divisional Cultural Associations, and art institutions, those activities had not been specifically mentioned and no programme had been conducted during the year as per the Progress Report as at 31 December 2024. | Under the object 206-02-03-06-1409, a provision of one million rupees has been allocated for the year 2024 for the programmes to be implemented by Divisional Cultural Associations and art institutions, and the activities under this programme cannot be specifically mentioned and expenses will be incurred only if a request is received from Cultural Associations and art institutions. It had been informed that no request had been submitted to the Department regarding this programme during the year 2024. | Action should be taken to identify the expected tasks and get the provisions allocated. |
| (**b**) | Under the scheme for the payment of assistance to artists in need of assistance, an amount of Rs. 32.5 million was allocated for the payment of assistance to needy artists. However, only Rs. 29.68 million was used for the purpose during the year. The needy artists who submit applications in Tamil medium were treated unfairly due to the lack of an officer with Tamil language skills to examine the applications submitted in Tamil medium and include them in this assistance scheme. | Even though a large number of applications were received every year, due to the defects in those applications, there were instances when it was not possible to make payments during the relevant year due to the delay in receiving the applications that were sent back to the Divisional Secretariats for correction. Instructions to correct this have now been given to the relevant officers at the Divisional Progress Review Meetings. There has been some delay due to the shortage of Tamil medium officers. | Attention should be paid to develop a system to receive applications after examining and to utilize the allocated funds during the year. |

## 4.4 Annual Performance Report

In terms of subsection 47(4) of the Public Financial Management Act, No. 44 of 2024, the Annual Performance Report should be published on or before 180 days after the end of the financial year. In terms of paragraph 10.2 of the Public Finance Circular, No. 2/2020, dated 28 August 2020, the Annual Performance Report should be prepared in accordance with the format specified in the Guideline No. 14 issued by the Department of Public Finance. In terms of section 16(2) of the National Audit Act, No. 19 of 2018, this Performance Report should be submitted for the audit along with the annual financial statements. The following observations are made in this regard.

| | Audit Issue | Comments of the Accounting Officer | Recommendation |
|---|---|---|---|
| (**a**) | Since the performance indicators and its expected goals were not established by the Action Plan, the accuracy of the values indicated as the 4 performance indicators and its achievement percentages in the draft Performance Report could not be verified. | The percentage of actual outcome was calculated in relation to the 04 performance indicators identified by the Department and its achievement percentages. It was informed that action would be taken to further confirm it from next year. | The performance indicators and its expected goals should be indicated accurately. |
| (**b**) | A provision of Rs. 2,500,000 was allocated for the printing of dictionaries, encyclopedias and other publications (object 206-2-2-1-1409) and as per paragraph 1.5.4 of the draft Performance Report, the targeted number of encyclopedia volumes was 20 and by the year 2014, only 14 volumes had been issued and although 9 years had passed since the last volume was issued, the next volume has not been issued to date. | The targeted number of Sinhala encyclopedia volumes is 20. The number of Sinhala encyclopedia volumes issued has been recorded as 13 due to a printing error. However, 14 encyclopedia volumes have been issued so far. Accordingly, the last time an encyclopedia volume was released in print was 06 years ago. It has been decided to implement the Sinhala encyclopedia as an online encyclopedia on the Internet in 2023. Accordingly, it was informed that the first and second volumes of the Sinhala | Action should be taken to release the targeted number of encyclopedia volumes. |

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| | encyclopedia have been fully published on the internet and the uploading of the third and fourth volumes on the internet is underway. | |

### 4.5 Management Weaknesses

| Audit Issue | Comments of the Accounting Officer | Recommendation |
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| Even though the contractor related to the renovation and development of the John De Silva Memorial Theatre Phase I had completed the construction work and handed over the building with a delay of 03 years, i.e. on 24 November 2018, the amount of Rs. 38,658,734 charged as a late fee was paid back to the contractor without proper approval and verification of reasonable facts. The contractor was informed on 10 May 2021 to pay the said amount again. However, the said amount had not been recovered even by 31 May 2025. | The contractor was informed to recover the late fee paid back to the contractor in relation to the renovation of the John De Silva Memorial Theatre, and thereafter contractor has entered into arbitration in this regard. It has been requested to pay this amount as a Counter Claim. This arbitration has not yet been concluded, and it was informed that further action will be taken as per its decisions. | It is necessary to ensure that payments are made after proper approval and confirmation, and action should be taken to recover the relevant amount immediately. |

## 5. Good Governance

### 5.1 Internal Audit

| Audit Issue | Comments of the Accounting Officer | Recommendation |
|---|---|---|
| As per Section 40(1) of the National Audit Act, No. 19 of 2018, an instance where the Accounting Officer of each Department coming under such Ministry has not appointed a competent auditor to carry out the | Even though a post of an Internal Auditor has been approved for the Department of Cultural Affairs as a Grade 111/11 post in the Sri Lanka Accountants' Service on 09.02.2017, it has not been possible to establish an Internal | Action should be taken in accordance with Section 40(1) of the National Audit Act, No. 19 of 2018. |

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| internal audit of such Department, such appointment should be made within a period not exceeding two years from the date of operation of the National Audit Act. However, the Department had not taken action accordingly. | Audit Division as the post remains vacant. It was informed that the Internal Audit Division would be established immediately after the appointment of an officer to the post of Internal Auditor, and until then, the necessary measures have been initiated to establish an Internal Audit Unit for this Department under the Internal Auditor of the Ministry, as per the instructions of the Secretary of the Ministry of BuddhaSasana, Religious and Cultural Affairs. |