

1. Financial Statements

1.1 Adverse Opinion

The audit of the financial statements of the Minuwangoda Pradeshiya Sabha for the year ended 31 December 2024 comprising the Statement of Assets and Liabilities as at 31 December 2024, Statement of Comprehensive Income, Statement of Changes in Net Assets/Equity, 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 Sub-Section 172 (1) of the Pradeshiya Sabha Act No. 15 of 1987 and Sub-Section 10(1) of the National Audit Act No. 19 of 2018. My comments and observations which I consider should be reported to parliament appear in this report.

In my opinion, because of the significance of the matters described in paragraph 1.6 of this report, the financial statements do not give a true and fair view of the financial position of the Minuwangoda Pradeshiya Sabha as at 31 December 2024 and its financial performance and its cash flow for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards for Local Authorities.

1.2 Basis for Adverse Opinion

I expressed adverse opinion regarding financial statements on the matters described in paragraph 1.6 of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards for Local Authorities, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Pradeshiya Sabha's financial reporting process.

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

1.4 Audit Scope (Responsibility of the Auditor for the audit of 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 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercised 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 its internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- 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.

The scope of the audit also extended to examine as far as possible and as far as necessary the following;

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the Pradeshiya Sabha, and whether such systems, procedures, books, records and other documents are in effective operation;

- Whether the Pradeshiya Sabha has complied with applicable written law, or other general or special directions issued by the governing body of the Pradeshiya Sabha ;
- Whether it has performed according to its powers, functions and duties; and
- Whether the resources of the Pradeshiya Sabha had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Report on Other Legal Requirements

National Audit Act, No. 19 of 2018 includes specific provisions for following requirements.

- (a) The financial statements of the Pradeshiya Sabha presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- (b) The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

1.6 Audit Observations on the preparation of Financial Statements

1.6.1 Non-Compliance with Sri Lanka Public Sector Accounting Standards for Local Authorities

Non Compliance with the reference to particular Standard	Comments of the Sabha	Recommendation
(a) In accordance with paragraph 3.32 of Chapter 3 of the Standard and EG 6.2 of the Explanations and Guidance in Appendix 2 thereof, the audit did not disclose the amount of Rs. 151,336,564 that was shown as an adjustment for the surplus of the year under review, while the depreciation of Rs. 27,813,114 that was adjusted to the comprehensive income of the year under review, it was as Rs. 29,602,865, adjusted to over by Rs. 1,789,751 to the surplus of the year. Furthermore, the interest income adjusted for comprehensive income of Rs. 58,230,157 had not been deducted from the surplus and the loss on sale of assets adjusted for comprehensive income of Rs. 11,909 had not been added to the surplus. The interest expense of Rs. 399,747 adjusted to comprehensive income had not been added to	The cash flow statement for the year 2025 will be corrected.	Financial statements should be prepared in accordance with the standard.

the surplus and the increase in stock value of Rs. 2,884,652 had been adjusted to Rs. 2,868,643. Furthermore, the decrease in payables had been stated as Rs. 98,815,962 instead of Rs. 103,807,221 and the profit on disposal of motor vehicles of Rs. 499,520 adjusted to comprehensive income in the year under review had not been adjusted to the surplus.

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| (b) | In preparing the cash flow statement in accordance with paragraph 3.26 of Chapter 3 of the standard, cash and cash equivalents of Rs. 245,626,236 at the beginning of the year under review were stated as Rs. 245,647,232. | That cash and cash equivalents have been presented. | Financial statements should be prepared in accordance with the standard. |
| (c) | In calculating cash flow from investing activities, in accordance with EG 6.3 of Chapter 3, paragraph 3.29 of the Standard and its Explanations and Guidelines in Appendix 2, investment exemptions of Rs. 229,032,632 and new investments of Rs. 235,167,691 should be shown separately as cash inflows and cash outflows during the year under review, but Rs. 66,801,527 was shown as investment cash inflows and Rs. 51,274,355 received in cash as interest income on fixed deposits during the year under review had not been shown under investing activities. | It is sufficient to record investment changes. | Financial statements should be prepared in accordance with the standard. |
| (d) | In calculating the cash flow from financing activities in accordance with Chapter 3.30 of the Standard and EG 6.4 of the Explanations and Guidance in Appendix 2 thereof, financial interest of Rs. 399,747 paid in cash during the year under review had not been disclosed. | When preparing the cash flow statement for the year 2025 will be corrected. | Financial statements should be prepared in accordance with the standard. |
| (e) | As per EG 2.7 of the Explanations and Guidance in Appendix 2 of the Standard, a logical percentage should be identified and revealed in the financial statements for the recognition of the value of Rs. 1,100,000 in the Capital Grant Account as land donation in the year 2023 to comprehensive income, but that policy had not been revealed. | A policy will be formulated next year. | Financial statements should be prepared in accordance with the standard. |

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| (f) | In Contrary of Section 6 of the Standard and Section EG 3.2 of the Detailed Explanations and Section 18 of the Standard, Section 18.9 of the Standard, during the revaluation of the building construction in Dewalapola Suboffice, a value substitution was made for the separately stated costs for the completion of the same building in parts and the purchase of goods at different times for the construction of the building. In the revaluation of 30 buildings, in 98 cases, the cost incurred was Rs. 40,230,636 but it was revalued to Rs. 42,677,000. The revaluation of these buildings was not acceptable during the audit. | When preparing the cash flow statement for the year 2025 will be corrected. | Financial statements should be prepared in accordance with the standard. |
| (g) | Contrary to paragraph 10.8 and 10.10 of Chapter 10 of the Standard, the Council had made a creditor's provision of Rs. 86,497,598 for the purchase of goods for projects expected to be completed in the year 2025 without any purchase order and capitalized it under Roads. Therefore, the Roads had been overvalued by that amount. | Bills to be paid for development projects. | Financial statements should be prepared in accordance with the standard. |
| (h) | In accordance with paragraph 18.9 of Chapter 18 of the Standard, the Council had not identified the market value of the items in asset classes 5 that had been revalued during the year under review. | That will be corrected next year. | Financial statements should be prepared in accordance with the standard. |
| (i) | In accordance with paragraph 18.10 of Chapter 18 of the Standard, instead of adjusting the gain identified in the revaluation of 7 asset classes of Rs. 147,017,294 to the surplus, the total value removals from the asset classes of Rs. 108,512,119 were debited to the accumulated fund and the revaluation value of Rs. 38,505,175 was adjusted to the Reserves and Provisions Account. Accordingly, adjustments were made through two accounts, one for the balance of the asset and the other for the re-allocation of assets. | That will be corrected next year. | Financial statements should be prepared in accordance with the standard. |

1.6.2 Accounting Deficiencies

Audit Observation	Comments of the Sabha	Recommendation
(a) Although taking deposits into income during the year under review should be shown as comprehensive income of the year under review in terms of Financial Regulation 571, the surplus for the year under review is understated due to the adjustment of Rs. 681,324 to the accumulated Fund.	This year's income cannot be taken.	Accounts should be prepared correctly.
(b) Although the recurring grants of Rs. 5,000,000 recorded in the Government Grants Account in the year 2023 should have been adjusted to the accumulated Fund, they had been adjusted to the Capital Grants Account in the year under review. Therefore, the Capital Grants were overstated by that amount.	That will be corrected in the future.	Accounts should be prepared correctly.
(c) Rs. 4,599,390 relating to 05 road development projects and Rs. 3,655,122 relating to 02 building construction projects in the creditors' balance, amounting to Rs. 8,254,512, had been shown as recurring expenses of the year under review instead of being capitalized.	That is being working to correct it.	Accounts should be prepared correctly.
(d) Although the buildings completed and under construction should have been identified separately and capitalized in relation to the Rs. 12,783,127 received in the year under review for 10 building construction projects under District Development Projects and Decentralized Projects, this had not been done.	Action will be taken to correct by accounts for the year 2025.	Accounts should be prepared correctly.
(e) Although the Rs. 4,470,627 received from the government for recurrent expenditure for 03 projects under the Provincial Maintenance action Plan and Western Province Development Grants for building repairs in the year under review should have been shown as income in the year under review as grants from government, showing it as capital grants the income in the year under review had been reduced by that amount.	Action will be taken to correct by accounts for the year 2025.	Accounts should be prepared correctly.

(f)	Although the fixed deposit interest income for the year under review should have been Rs. 37,956,474, it was in the comprehensive income statement as Rs. 58,230,157, overstated by Rs. 20,273,683.	The information will be checked and submitted later.	Accounts should be prepared correctly.
(g)	The total value of Rs. 11,532,500 relating to two public lands received by the council from the sale of land plots at the Patthaduwana Sub-Office since 2021 had not been accounted for in the year under review.	That will be corrected in the future.	Accounts should be prepared correctly.
(h)	The unreconciled difference of Rs. 13,050,000 in the land schedule and ledger accounts had been deducted from the sale of lands in the year under review and debited to the accumulated Fund without disclosing the reasons.	That will be corrected in the future.	Accounts should be prepared correctly.
(i)	Although the depreciation value of computers for the year under review should have been Rs. 715,859, the surplus was overstated due to the understated of Rs. 516,796 as Rs. 199,063.	The information will be checked and submitted later.	Accounts should be prepared correctly.
(j)	Although the correct surplus from the adjustment of income and expenditure in the comprehensive income statement for the year 2023 should have been Rs. 181,645,647, an incorrect value of Rs. 30,650,742 was adjusted to the statement of changes in equity for the year under review, resulting in an undisclosed difference of Rs. 150,994,905.	The information will be checked and submitted later.	Accounts should be prepared correctly.
(k)	No provision had been made for audit fees for the year under review and the amount paid for the year 2023, which amounted to Rs. 536,721, was stated as an expense for the year under review.	Action will be taken to correct by the account in the year 2025.	Accounts should be prepared correctly.
(l)	Out of the total of Rs. 3,172,905 mentioned under 03 completed road reconstruction projects, Rs. 2,646,099 should have been capitalized as roads, bridges and culverts and Rs. 526,804 as buildings, but it was mentioned as an expense in the year under review.	Action will be taken to correct by the account in the year 2025.	Accounts should be prepared correctly.
(m)	Buildings and roads worth Rs. 7,179,246 completed under 7 projects had been capitalized.	Action will be taken to correct by the account in the year 2025.	Accounts should be prepared correctly.

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| (n) | Among the accounting deficiencies pointed out in the audit of the financial statements for the year 2023, the understatement of the land value by Rs. 15,810,000 due to the capitalization of the two public plots obtained from the land auction at a minimum price of Rs. 1,100,000 had not been corrected when preparing the financial statements for the year under review. | Action will be taken to correct by the account in the year 2025. | Accounts should be prepared correctly. |
| (o) | The non-current assets were overstated by Rs. 270,000 as the Rs. 291,062 spent on the renovation of the aquarium in the year 2023 was not shown as an expense but was revalued to Rs. 270,000 in the year under review and shown under fixtures. | Action will be taken to correct by the account in the year 2025. | Accounts should be prepared correctly.. |
| (p) | During the revaluation of buildings in the Dewalapala Suboffice, a repair cost of Rs. 1,411,410 was revalued as Rs. 1,718,000, resulting in an overestimation of the value of the buildings by Rs. 306,590, while land of Rs. 2,100,000 and road bridges and culverts of Rs. 2,875,000 were capitalized under the buildings. | Action will be taken to correct by the account in the year 2025. | Accounts should be prepared correctly. |
| (q) | Due to the inclusion of land, road, bridge and culvert values in buildings, depreciation for the year was understated by Rs. 137,484, accumulated fund was understated by Rs. 163,125 and accumulated depreciation of buildings was overstated by Rs. 245,641. | Action will be taken to correct by the account in the year 2025. | Accounts should be prepared correctly. |

1.6.3 Unreconciled Control Accounts

Audit Observation

There was an unreconciled difference of Rs. 11,839,138 between the balances of 02 accounts included in the financial statements of the year under review and the totals in the schedules relating to them.

Comments of the Recommendation Sabha

That will check and provide information later.

The reasons for the difference should be found and corrected.

1.7 Non-compliance with Laws, Rules, Regulations and Management Decisions

The instances of non-compliance with Laws, Rules, Regulations and Management Decisions are as follows.

	Reference to Laws, Rules Regulations	Non-compliance	Comments of the Council	Recommendation
(a)	Section 38(2) of Chapter VII of the National Audit Act, No. 19 of 2018	A copy of the written review to be carried out by the Chief Accounting Officer to ensure that an effective internal control system for financial control is maintained and that the previous review of the effectiveness of that system has been conducted and that the necessary changes have been made accordingly to ensure that the system operates effectively had not been submitted to the Auditor General.	A review report will be prepared and submitted to the Auditor General in the future.	Action should be taken in accordance with the referenced Act.
(b)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka 571	The overdue deposits over two years, worth Rs. 7,342,029, had not been settled.	The deposited money will be taken to income.	Action should be taken compliance with referenced regulation.
(c)	National Procurement Guidelines 2006			
I	3.4.1(b)	According to the Technical Evaluation Report dated 25th June 2024, 65 projects with a total estimated value of Rs. 87,598,520 were awarded contracts to each contractor in violation of procurement principles by only one contractor for each project, in a pre-planned manner, without competitive bids. 36 and 37 projects for which quotations were called on 08th August 2024 and 13th June 2024 respectively were also awarded as above.	That written notice will be provided in the future.	The referenced procurement guidelines should be followed.
II	2.3.2(b) (c) , 2.4.1 & 2.11.1(a)	This guideline had not been followed when purchasing furniture worth Rs. 1,107,300 for the Udugampala Public Library.	That written notice will be provided in the future.	The referenced procurement guidelines should be followed.

(d)	Local Government Circular No. LGD/09/2019(I) dated 24th August 2020	Annual loan limits had not been approved for staff loans as per the format of the Government Officials' Advance "B" Account.	The 2024 budget document has approved the annual debt limits and the staff loan reconciliation statement related to the advance B account that has not been submitted to the account has been submitted.	Action should be taken as per the circular.
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2. Financial Review

2.1 Financial Results

According to the Financial Statements presented, excess of Revenue over expenditure of the Sabha for the year ended 31 December 2024 amounted to Rs. 123,310,520 as compared with the excess of revenue over expenditure amounted to Rs. 30,650,742 in the preceding year.

2.2 Revenue Administration

2.2.1 Estimated Revenue, Revenue Billed, Revenue Collected and Arrears of Revenue

According to the information submitted by the Secretary of the Sabha, information related to the estimated revenue, billed revenue, collected revenue and arrears of revenue for the year under review and for the previous year are mentioned below.

Source of Revenue	Estimated Revenue	2024		Total Arrears as at 31 December	Estimated Revenue	2023		Total Arrears as at 31 December
		Revenue billed	Revenue collected			R evenue billed	Revenue collected	
	Rs.000'	Rs.000'	Rs.000'	Rs.000'	Rs.000'	Rs.000'	Rs.000'	Rs.000'
(i) Rates and Taxes	29,602	32,116	29,249	41,563	34,137	37,083	27,210	39,430
(ii) Rent	2,618	2,551	2,987	31	1595,	1633,	2,068	411
(iii) License fees	1,100	3,428	3,362	67	965	2,466	2,466	-
(iv) Other Revenue	552	498	491	120	642	537	467	115
	<u>33,872</u>	<u>38,593</u>	<u>36,089</u>	<u>41,781</u>	<u>37,339</u>	<u>41,719</u>	<u>32,211</u>	<u>39,956</u>

2.2.2 Performance in Revenue Collection

Audit Observation	Comments of the Sabha	Recommendation
The rates and tax billed income for the year under review was Rs. 2,514 million more than the estimated income. That is, there was an increase of 8 percent of the estimated revenue. As at 31st of December the year under review, rates and tax balance of Rs. 41,563 million was due.	Trying to collect revenue.	Action should be taken to recover the arrears of rates revenue.

3. Operational Review

3.1 Performing of Functions Enacted by the Act

Matters revealed with regard to fulfilling regulation and control and administration of public health, public utility services and public roads, generally with the protection and promotion of the comfort, convenience and welfare of the people and amenities by the Sabha under Section 3 of the Pradeshiya Sabha Act are shown below.

Audit Observation	Comments of the Sabha	Recommendation
(a) Fees were gazetted and collected in 2024 for charging fees for the auditorium and for providing cemetery services, but no by-laws had been prepared for that purpose.	Work is underway to prepare a by-law.	Action should be taken to prepare a by-law.
(b) Although the fees for the collection of fees for the aquarium market stalls had been gazetted, no by-laws had been prepared and passed regarding the determination and administration of the fees, which was in contravention of Sections 122(1) and 126(vi)(c) of the Pradeshiya Sabha Act, and the process taken regarding the regulation of those stalls was not confirmed by the audit.	Work is underway to prepare a by-law.	Action should be taken to prepare a by-law.

3.2 Management Inefficiencies

Audit Observation	Comments of the Sabha	Recommendation
(a) As per Gazette Notification No. 2264/18 dated 27th January 2022, the Council had not conducted a survey for the year 2024 to identify institutions that should be granted environmental licenses.	Preparations are currently underway to issue environmental protection licenses.	A survey should be conducted annually as per the gazette notification.

(b)	The values of the three lands, namely the 103.7 perches land where the Udugampala head office is located, the 63.75 perches land with fair premises land and the 22.45 perches land where the public market is located, had not been revalued and accounted.	Work will be done to document it in 2025	Revalued amounts should be identified and accounted.
(c)	Rs. 253,402 received on 24 occasions from 2017 to 2023 for road damage and Rs. 952,378 received as administrative expenses from 2017 to 2023 had not been recognized as income and had been retained as deposits.	Work will be done to take in income in the future.	Should be accounted as income.
(d)	Action had not been taken to settle 32 advance balances of Rs. 811,727 from the year 2000 to the year 2020.	That will check and take further action.	Actions should be taken to settle the advance balance.
(e)	Action had not been taken to recover the debtor balance of Rs. 1,223,202 stated as receivable for 36 projects from 2016 to 2021.	Action will be taken to promptly send request letters regarding obtaining the relevant amount.	Action should be taken to settle debtor balances.
(f)	From 2016 to 2022, creditor balances of Rs. 5,715,664 have been carried forward without payment, and no action had been taken to verify whether those balances were actually payable or to cut off if they were not.	Work is underway regarding that balance.	Action should be taken to settle creditor balances promptly.
(g)	The audit was unable to ascertain whether the total expenditure of Rs. 32,837,317, which was adjusted to comprehensive income in respect of 5 warehouse items in the year under review, was actually reconciled to the expenditure on issues for the year.	Information about the stocks used is stated in the stock register.	Action should be taken to ensure accurate accounting.
(h)	A value of Rs. 253,106,630 was capitalized to the Roads, Bridges and Dams account in the year under review, but evidence was not presented to the audit as to which projects/roads were involved in the value of Rs. 156,765,123.	Expenditures for road development projects cannot be allocated on a road-by-road basis.	Evidence of what projects/roads should be submitted to the audit.
(i)	During the year under review, Rs. 90,998,630 was paid in cash for road renovations under the Council renovations, and the Council failed to submit detailed schedules for Rs. 20,340,203 for audit.	That will be corrected in the next final account.	Detailed schedules should be submitted for audit.

3.3 Operational Inefficiencies

Audit Observation	Comments of the Sabha	Recommendation
(a) 06 shops on the upper floor of the Udugampola Public Market remained underutilized without being leased as of April 29, 2025. Although in accordance with condition number 07 of the Udugampola Shop Lease Agreement, sub-lease or rental of property, joint venture or alienation of the property cannot be carried out, the Council received Rs. 9,000 for shop No. 1, 3 and 5, but they were rented out to outside parties for a total value of Rs. 41,000.	The sublease will be investigated and appropriate action will be taken.	Action should be taken to follow up on the sub-lease of council-owned properties.
(b) Since the council did not have the documents related to the lease of 07 shops belonging to the Mabodala Sub-Office and shops No. 01 to 05 in Minuwangoda, there were no agreements and other relevant documents related to these shops, and therefore it was not possible to take any legal action to recover the rent.	The original files belonging to these shops cannot be found and work is underway to prepare new files.	The relevant documents related to leasing should be processed promptly and action should be taken to recover the lease rent.
(c) No lease buyers had come forward to sign agreements for the new shop rooms for shops No. 2, 5, 6, 7 and 8, and shops No. 5, 7 and 8 had been rented out to outside parties without signing lease agreements.	That arrangement has been made to enter into formal agreements.	Arrangements should be made to enter into a contract when leasing shops.
(d) Although the rates property is supposed to be assessed every 5 years, the rates tax was levied on the properties in Udugampola, Patthaduwana and Mabodala Suboffice based on the values made in the year 2017 and only 100 meters of the main road 05 belonging to the Mabodala Suboffice area of the authority with 39 Grama Niladhari Divisions and only 100 meters of the main road 09 located in the Patthaduwana Suboffice area of authority with 38 Grama Niladhari Divisions had been assessed. Due to the non-increase in the area of the authority and the delay in the assessment, the council had lost the rates revenue that should have been collected.	Action will be taken to implement it as soon as possible in the future.	Action should be taken to increase the rates area of authority, conduct assessments promptly, and increase rates revenue.

3.4 Procurement Management

Audit Observation	Comments of the Sabha	Recommendation
The annual procurement plan had not been prepared including details about construction as per guideline 4.2 of the Procurement Guidelines.	The plan is being prepared.	The plan should be prepared as per the procurement guidelines.

4. Accountability and Good Governance

4.1 Internal Audit

Audit Observation	Comments of the Sabha	Recommendation
In accordance with paragraph 01 of the Management Audit Circular No. DMA/01/2019 dated 12 January 2019, Section 40(3) of the National Audit Act and Section 134(1) of the Financial Regulations Code, the independence of internal audit has been determined and the auditors should have a formal functional presence to provide impartial and neutral judgments without internal audit influences or conditions. However, the appointment of the Internal Audit Officer by the Council to the Fixed Assets Revaluation Committee of the Council for the year 2024 had hampered the above impartial reporting and independence.	There was no other officer who could be assigned to the revaluation committee due to vacancies.	The internal audit officer should be allowed to work independently.