



UNIVERSITY GRANTS COMMISSION

INTERNAL AUDIT CIRCULAR LETTER : 03/2019

No.20, Ward Place,
Colombo 07.
26.07.2019

Vice-Chancellors of Universities
Rectors of Campuses
Directors of Institutes

Appointment of Internal Auditors to Institutes

The Commission at its 1011th meeting held on 06th June 2019 having considered the requirement of section 40 of the National Audit Act. No. 19 of 2018, the requirement to appoint an Internal Auditor to every auditee, the workload of some Institutes and the cost involved for such appointments, confirmed the decision taken at its 996th meeting and the issuance of Internal Audit Circular Letter No. 01/2019 dated 10.01.2019. The Commission granted approval to implement following in the University System.

- i. Internal Audits of Universities should be strengthened with adequate staff and audits of Campuses/Institutes should be done by the Internal Audit Unit of the University of which such Campus/Institute is attached.
- ii. Audit Committee of Campus/Institute should review the Audit Programme prepared by the Internal Audit Unit of the University and make recommendation to the Governing Body to obtain the services of the qualified Auditor (External Auditor) if the capacity of the Internal Audit Unit of the University of which such Institute is attached is not adequate to carry out the entire Audit Programme of the next year.
- iii. Audit Committee of the Institute should consider the capacity of the Internal Audit Unit of the University and assign areas of the Audit Programme among the University Internal Audit Unit and the appointed External Auditor.

Please take action accordingly.


Prof. Mohan de Silva
Chairman

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 2. Chairman's Office/UGC
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 7. Registrars of Universities
 8. Internal Auditor/UGC
 9. Accountant/UGC
 10. Bursars of Universities
 11. Librarians/SAL/AL of Universities/Campuses/Institutes
 12. Deputy Registrars/Snr. Asst. Registrars/Asst. Registrars of Campus /Institutes
 13. Deputy Bursars/Snr.Asst. Bursars/Asst. Bursars of Campuses/Institutes
 14. Deputy Internal Auditors/Snr.Asst.Int.Auditors/Asst.Int.Auditors of Universities
 15. Auditor -General
 16. Govt. Audit Superintendents of Universities
 17. Secretaries of Trade Unions