



ملیٰ اسمبلی پاکستان

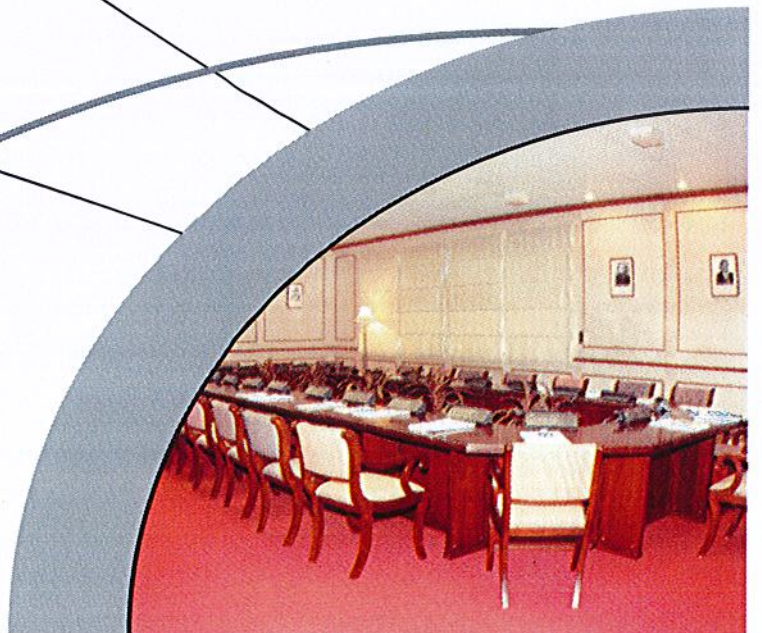
تادیب و سزا کے احکامات

2019

تادیب و سزا کے احکامات 2020 سے لے کر 2019 تک کے احکامات کے بارے میں
تادیب و سزا کے احکامات کے بارے میں

21 اگست 2019

تادیب و سزا کے احکامات: M19/ML/2019/23





مركز التقييم والتقويم

د.ع.

مركز التقييم والتقويم

م.س.ع.م.ت: M19/ML/2019/23

التعليم في المملكة العربية السعودية 2020 وسرارة التقييم والتقويم
التدريس في المملكة العربية السعودية

1.0 مقدمة

في المملكة العربية السعودية، تم إصدار المرسوم رقم 4/2007 (التعليم في المملكة العربية السعودية) في 14 من شهر ذي القعدة (أ) في المملكة العربية السعودية للتعليم في المملكة العربية السعودية،
التعليم في المملكة العربية السعودية 2020 وسرارة التقييم والتقويم، في المملكة العربية السعودية للتعليم في المملكة العربية السعودية،
مركز التقييم والتقويم في المملكة العربية السعودية 112 وسرارة التقييم والتقويم (ب) في المملكة العربية السعودية للتعليم في المملكة العربية السعودية، في المملكة العربية السعودية
مركز التقييم والتقويم في المملكة العربية السعودية 112 وسرارة التقييم والتقويم (ج) في المملكة العربية السعودية للتعليم في المملكة العربية السعودية.

2.0 التدريس في المملكة العربية السعودية والتقييم والتقويم

التعليم في المملكة العربية السعودية 2019 وسرارة التقييم والتقويم في المملكة العربية السعودية للتعليم في المملكة العربية السعودية،
مركز التقييم والتقويم في المملكة العربية السعودية والتقييم والتقويم في المملكة العربية السعودية.

1. م.س.ع.م.ت. رقم التقييم والتقويم في المملكة العربية السعودية (التقييم والتقويم)
2. م.س.ع.م.ت. رقم التقييم والتقويم في المملكة العربية السعودية (التقييم والتقويم)



آنچه در حساب های محاسبه شده در 31 دسامبر 2020 و سایر ارقام و نتایج و توضیحات در مورد آن در جدول پیوسته حساب شده و در آنجا توضیح داده شده است.

5.0 اصلاحیه سررسید:

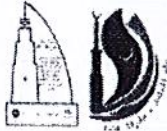
آنچه در حساب های محاسبه شده در 31 دسامبر 2020 و سایر ارقام و نتایج و توضیحات در مورد آن در جدول پیوسته حساب شده و در آنجا توضیح داده شده است.

5.1. 2020 و سایر ارقام محاسبه شده در حساب های محاسبه شده در 31 دسامبر 2019 و سایر ارقام و نتایج و توضیحات در مورد آن در جدول پیوسته حساب شده و در آنجا توضیح داده شده است.
 64,906,696 (سوم میلیارد و صد و شصت و شش میلیون و صد و شصت و شش هزار و شصت و شش) در آنجا درج شده است.

5.2. این اصلاحیه در حساب های محاسبه شده در 31 دسامبر 2020 و سایر ارقام و نتایج و توضیحات در مورد آن در جدول پیوسته حساب شده و در آنجا توضیح داده شده است.
 55,750,000 (پانزده میلیارد و هفتصد و پنجاه هزار) در آنجا درج شده است.
 این اصلاحیه در حساب های محاسبه شده در 31 دسامبر 2020 و سایر ارقام و نتایج و توضیحات در مورد آن در جدول پیوسته حساب شده و در آنجا توضیح داده شده است.
 آنچه در حساب های محاسبه شده در 31 دسامبر 2020 و سایر ارقام و نتایج و توضیحات در مورد آن در جدول پیوسته حساب شده و در آنجا توضیح داده شده است.

در آنجا درج شده است و سایر ارقام محاسبه شده در حساب های محاسبه شده در 31 دسامبر 2020 و سایر ارقام و نتایج و توضیحات در مورد آن در جدول پیوسته حساب شده و در آنجا توضیح داده شده است.
 در آنجا درج شده است و سایر ارقام محاسبه شده در حساب های محاسبه شده در 31 دسامبر 2020 و سایر ارقام و نتایج و توضیحات در مورد آن در جدول پیوسته حساب شده و در آنجا توضیح داده شده است.





مجلس المحاسبة رقم الحسابات المحاسبية: 1333	
رقم الحسابات المحاسبية: 1333	
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مجلس المحاسبة
رقم الحسابات المحاسبية: 1333

رقم الحسابات المحاسبية: 7-FINE/57/2019/56

مجلس المحاسبة
رقم الحسابات المحاسبية: 7-FINE/57/2019/54

مجلس المحاسبة
رقم الحسابات المحاسبية: 7-FINE/57/2019/54

مجلس المحاسبة
رقم الحسابات المحاسبية: 7-FINE/57/2019/54

رقم الحسابات المحاسبية	وصف الحسابات المحاسبية	#
795,000.00	مجلس المحاسبة	1
43,983,818.40	مجلس المحاسبة	2
1,247,400.00	مجلس المحاسبة	3
1,740,755.02	مجلس المحاسبة	4
4,894,286.43	مجلس المحاسبة	5
67,995,436.32	مجلس المحاسبة	6
120,656,696.17	مجلس المحاسبة	

مجلس المحاسبة
رقم الحسابات المحاسبية: 7-FINE/57/2019/54

رقم الحسابات المحاسبية: 07

رقم الحسابات المحاسبية: 06

رقم الحسابات المحاسبية

رقم الحسابات المحاسبية

رقم الحسابات المحاسبية

مجلس المحاسبة
رقم الحسابات المحاسبية: 1333



2022 ٲٲٲٲ ٲٲٲٲ	2021 ٲٲٲٲ ٲٲٲٲ	2020 ٲٲٲٲ ٲٲٲٲ	ٲٲٲٲ ٲٲٲٲ
ٲٲٲٲ ٲٲٲٲ	ٲٲٲٲ ٲٲٲٲ	ٲٲٲٲ ٲٲٲٲ	(1)
62,226,159.96	61,372,279.60	60,928,650	ٲٲٲٲ ٲٲٲٲ
4,055,045.72	104,396,948.30	59,728,046	ٲٲٲٲ ٲٲٲٲ
66,281,205.68	165,769,227.90	120,656,696	ٲٲٲٲ ٲٲٲٲ

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44,415,150.00	44,415,150.00	44,778,818	210 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
1,247,400.00	1,247,400.00	1,247,400	213 ٲٲٲٲ ٲٲٲٲ, ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
5,395,950.79	5,139,000.76	4,894,286	221 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
906,521.36	863,353.68	822,242	222 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
6,530,418.41	6,219,446.10	5,923,282	223 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
2,052,861.35	1,889,969.02	1,740,755	225 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
736,833.83	701,746.50	668,330	226 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
941,024.22	896,213.55	853,537	228 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
62,226,159.96	61,372,279.60	60,928,650	ٲٲٲٲ ٲٲٲٲ

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-	100,535,000.00	55,750,000	421 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
4,055,045.72	3,861,948.30	3,978,046	423 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
4,055,045.72	104,396,948.30	59,728,046	ٲٲٲٲ ٲٲٲٲ

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19,029,150.00	19,029,150.00	19,029,150	210 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
25,386,000.00	25,386,000.00	25,749,668	211 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
44,415,150.00	44,415,150.00	44,778,818	212 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
			ٲٲٲٲ ٲٲٲٲ

ٲٲٲٲ ٲٲٲٲ

17,820,000.00	17,820,000.00	17,820,000	211 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
1,209,150.00	1,209,150.00	1,209,150	211001 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
19,029,150.00	19,029,150.00	19,029,150	211002 ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ ٲٲٲٲ
			ٲٲٲٲ ٲٲٲٲ



2022	2021	2020
2022	2021	2020

212

(1)

212

2,454,000.00	2,454,000.00	2,454,000	212002
546,000.00	546,000.00	546,000	212005
478,200.00	478,200.00	478,200	212008
3,512,000.00	3,512,000.00	3,512,000	212009
75,600.00	75,600.00	75,600	212011
5,264,000.00	5,264,000.00	5,264,000	212014
-	-	-	212017
220,200.00	220,200.00	220,200	212024
12,512,000.00	12,512,000.00	12,512,000	212027
		363,668	212030
324,000.00	324,000.00	324,000	212999
25,386,000.00	25,386,000.00	25,749,668	

213

1,247,400.00	1,247,400.00	1,247,400	213006
1,247,400.00	1,247,400.00	1,247,400	

221

490,821.98	467,449.50	445,190	221001
57,807.38	55,054.65	52,433	221002
1,780,854.58	1,696,051.98	1,615,288	221003
3,066,466.86	2,920,444.63	2,781,376	221004
5,395,950.79	5,139,000.76	4,894,286	

222

346,205.95	329,719.95	314,019	222001
64,441.13	61,372.50	58,450	222002
9,665.18	9,204.93	8,767	222003
19,845.00	18,900.00	18,000	222004
55,676.25	53,025.00	50,500	222005
47,297.25	45,045.00	42,900	222006
171,990.00	163,800.00	156,000	222007
66,150.00	63,000.00	60,000	222008
21,968.42	20,922.30	19,926	222009
57,330.00	54,600.00	52,000	222010
25,357.50	24,150.00	23,000	222011



2022	2021	2020	
2022	2021	2020	(1)
20,594.70	19,614.00	18,680	222999
906,521.36	863,353.68	822,242	

223

391,273.94	372,641.85	354,897	223001
520,170.53	495,400.50	471,810	223002
44,100.00	42,000.00	40,000	223003
463,050.00	441,000.00	420,000	223004
264,600.00	252,000.00	240,000	223007
330,750.00	315,000.00	300,000	223008
19,845.00	18,900.00	18,000	223009
284,665.50	271,110.00	258,200	223010
33,075.00	31,500.00	30,000	223011
18,742.50	17,850.00	17,000	223012
3,687,862.50	3,512,250.00	3,345,000	223016
275,625.00	262,500.00	250,000	223017
5,953.50	5,670.00	5,400	223019
20,947.50	19,950.00	19,000	223020
9,922.50	9,450.00	9,000	223024
85,636.69	81,558.75	77,675	223025
74,198.25	70,665.00	67,300	223999
6,530,418.41	6,219,446.10	5,923,282	

225

-	-	-	225001
1,432,781.59	1,302,528.72	1,184,117	225002
71,883.68	65,348.80	59,408	225003
25,500.83	24,286.50	23,130	225004
443,535.75	422,415.00	402,300	225005
79,159.50	75,390.00	71,800	225006
2,052,861.35	1,889,969.02	1,740,755	

226

379,039.50	360,990.00	343,800	226002
36,382.50	34,650.00	33,000	226006
55,125.00	52,500.00	50,000	226007
33,075.00	31,500.00	30,000	226009



2022 ھۆججەت	2021 ھۆججەت	2020 ھۆججەت	ئىزاھات
			(1)
193,819.50	184,590.00	175,800	226010 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
16,537.50	15,750.00	15,000	226012 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
22,854.83	21,766.50	20,730	226016 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
736,833.83	701,746.50	668,330	جەمئىي
			228 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
941,024.22	896,213.55	853,537	228007 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
941,024.22	896,213.55	853,537	جەمئىي
			421 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
-	100,535,000	55,750,000	421003 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
-	100,535,000	55,750,000	جەمئىي
			423 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
252,362.25	240,345.00	228,900	423001 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
217,743.75	207,375.00	197,500	423002 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
14,332.50	13,650.00	13,000	423004 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن (تۆت)
5,512.50	5,250.00	5,000	423005 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
25,357.50	24,150.00	23,000	423006 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
1,042,133.72	992,508.30	945,246	423007 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
2,497,603.50	2,378,670.00	2,265,400	423008 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
-	-	300,000	424001 ھۆججەت ئارقىلىق ئۆزگەرتىلگەن
4,055,045.72	3,861,948.30	3,978,046	جەمئىي



شماره سند	سال 2022	سال 2021	سال 2020	مبلغ	مبلغ	مبلغ	مبلغ	مبلغ	مبلغ	مبلغ	مبلغ	مبلغ	مبلغ
211011	83,349	79,380	75,600										
				60,000	300	8							
				15,600	150	2							
221002	57,807	55,055	52,433										
				3,600	3,600.00								
				3,120	3,120.00								
				1,600	1,600.00								
				1,680	1,680.00								
				2,160	2,160.00								
				40,273									
221999	-	-	-										
222001	346,206	329,720	314,019										
				29,079	5,000	1							
				284,940									
222002	64,441	61,373	58,450										
				1,250	250	5							
				2,700	300	9							
				3,000	1,500	2							
				2,000	1,000	2							
				4,000	4,000	1							
				1,000	10	100							
				5,000	100	50							
				3,000	30	100							
				14,000	700	20							
				10,000	2,000	5							
				12,500	500	25							
222003	9,665	9,205	8,767										
				1,927	12.35	156							
				840	70.00	12							
				4,000	4,000	1							
				2,000	2,000	1							
222004	19,845	18,900	18,000										
				18,000	18,000	1							
222005	55,676	53,025	50,500										
				7,500	150.00	50	PCS						
				3,000									
				40,000	40,000	1							
222006	47,297	45,045	42,900										
				3,000									
				2,500									
				3,000									
				2,000									
				7,200	7,200.00	1							
				7,200	7,200.00	1							
				12,000	12,000.00	1							
				6,000	6,000.00	1							
222007	171,990	163,800	156,000										
				156,000		300							
222008	66,150	63,000	60,000										
				3,000	1,500.00	2	PCS						
				225	45.00	5	BNDL						
				900	180.00	5	BNDL						
				490	35.00	14	PCS						



شماره سند	تاریخ سند	تاریخ سند	تاریخ سند	شرح	مبلغ	تاریخ سند	تاریخ سند	تاریخ سند
2022	2021	2020	2020					
193,820	184,590	175,800						
			12,000	1,200.00	10			
			4,800	1,200.00	4			
			144,000	12,000	12			
			15,000					
16,538	15,750	15,000	15,000					
22,855	21,767	20,730						
			510	85.00	6			
			780	65.00	12			
			1,440	120.00	12			
			3,000	3,000	1	1		
			15,000	15,000	1	1		
941,024	896,214	853,537						
			15,420	7,710	2			
			8,820	8,820				
			473,295					
			169,000	169,000	1			
			35,000	3,889	9			
			19,041	19,041	1			
			80,000	400	200			
			8,160	510	16			
			4,800	300	16			
			40,000	2,500	16			



		92,360.20	64,000.00	-	1,000.00	20,000.00	1,350.00	6,010.20	40	3	مستشار مستشار مستشار	مستشار مستشار مستشار	مستشار مستشار مستشار	
		151,586.00	64,000.00	-	1,000.00	5,100.00	1,350.00	80,136.00	40	3	مستشار مستشار مستشار	مستشار مستشار مستشار	مستشار مستشار مستشار	
		9,353.40	3,500.00	-	-	3,000.00	850.00	2,003.40	5	1	مستشار مستشار مستشار	مستشار مستشار مستشار	مستشار مستشار مستشار	
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AUDITOR GENERAL'S OFFICE
REPUBLIC OF MALDIVES

AUDITOR GENERAL'S OFFICE

REPUBLIC OF MALDIVES

ANNUAL WORK PLAN 2020

September 2019



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FOREWORD

The Auditor General's Office (AGO) of the Maldives plays a primary role in auditing the government's accounts and operations, and in promoting sound financial management and accountability to the Peoples' Majlis. The general public, international donors and others also have increasingly higher expectations of the government and they depend on the AGO to help ensure public accountability.

This plan describes the AGO's strategy and planned development initiatives during 2020 and the subsequent sections show the staff resources and planned outputs for each of the AGO's audit departments. In using its resources, the AGO will give priority to its statutory obligations under the Audit Act 2007 to issue audit opinions on the financial statements of Ministries and other public institutions. Remaining resources will be allocated to a programme of Compliance, Special and Performance Audits and audit of a number of local councils and SOEs conducted in-house.

At present, majority of the SOEs audits are carried out by the contract auditors on behalf of the Auditor General. Starting from the financial year 2016, a large number of local councils' audits too will be carried out by contract auditors on behalf of the Auditor General.

In addition, the plan aims to present the objectives, action steps and time frame for the Technical Services Department and Corporate Services Department. It addresses how the departments will progress to support AGO's strategy and growth.

The past year, AGO also inaugurated its strategic plan for the period 2017-2019. This is a major progress in creating transparency and awareness of the auditing process to the public and its stakeholders alike.

The theme of this plan is "Providing Value and Benefits of Public Sector Auditing to the Nation and Citizens", which is based on INTOSAI's ISSAI 12 "Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens".

The Strategy has 4 key objectives:

- 1- Strengthen the Accountability, Transparency and integrity of public sector entities
- 2- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- 3- Being a model organization through leading by example
- 4- Professional accountancy organization (PAO) development

Based on previous work plans and experiences, AGO's this will thus schedule its audits, trainings, awareness and other programs to better suit this master strategic plan.

In order to execute this plan effectively and efficiently, time and resources have been allocated by each department individually for their assigned projects. The total budgeted hours thus is 155,643. However, 108,291 hours are available for audit, 47,352 are for support services. We require 143,751 audit hours, therefore is a shortage of 11,892.



Thus, in 2020 the AGO plans to deliver:

Department 1: Corporate Services Department

- Information and Communications Technology
- Administration & Procurement
- Accounts and Finance
- Human Resources Management
- Legal Affairs and Portfolio Management
- Audit Management System Administration

Department 2: Technical Services Department

- Reporting and Follow-up
- Training and Stakeholder Relations
- Institute of Audit and Assurance
- Methodology, Licensing, Quality Assurance and Team Mate

Department 3: Financial Statement Audit - Public Sector

- 18 Government Agencies (responsible Agencies)
- 24 Local council audits (Review)
- 02 Local council audits (In house)

Department 4: Financial Statement Audit – SOEs and Statutory bodies

- 24 SOEs Audits which will be undertaken by private sector audit firms on behalf of the Auditor General;
- 21 Statutory bodies audit review
- 08 Donor-funded projects (Financial Statement audit)
- 24 Local council audits (review)
- 02 Local council audits (in-house)

Department 5: Consolidation, Debt and Revenue Audit

- 25 Audit, public sector entities audit opinion on the financial statements
- 24 Local council audits (review)
- 02 Local council audits (in-house)
- 8 Audits (work in progress)

Department 6: Financial Institutions and Information Systems (FIIS) audits

- 07 Financial Audit
- 04 Information System Audit,
- 16 Local council audits (review)
- 02 Local council audits (in-house)



Department 7: Compliance and Special Audits

- 07 special investigations and reviews
- Design, develop and implement Fraud Vulnerability and Compliance Assessment
- Implement special audit methodology
- Citizen partnership

Department 8: Performance Audit

- 06 Performance audit studies
- 15 Performance reviews (work in progress)
- 08 Local council audits (review)

Overseen by AAG, Financial Audit Service Division

- Southern Regional Office

Overseen by the Auditor General

- AG bureau
- Internal Audit



Legal Mandate

Under section 212 of the Constitution of the Republic of Maldives, the Auditor General is charged with responsibilities to audit and report on the accounts, financial statements and financial management of the following:

- a) All government ministries;
- b) Departments operating under government ministries;
- c) Other government departments and agencies;
- d) All offices and organizations operating under legislative authority;
- e) Independent commissions and independent offices established in accordance with the constitution and law, and all offices operating under the same;
- f) All offices and organizations operating under judicial authority;
- g) Any other institution or organization required by law to be audited by the Auditor General.

The constitution also confers on the Auditor General the power to audit and report on the accounts, financial statements and financial management of any institution primarily funded by the state and any business entity, in which shares are held by the state. The Auditor General also carries out a number of special audits requested by the Peoples Majlis.

Apart from the responsibilities stated in the constitution, under the Audit Act 04/2007 the Auditor General is also charged with the responsibility of promoting good governance and accountability of state institutions, state-owned enterprises and business entities in which the state holds shares, and strengthening financial management of the same.

It is also the responsibility of the Auditor General to set auditing standards, rules and regulations governing the provision of audit services in the Republic of Maldives.

In addition, the Auditor General is responsible for monitoring and assessing the financial interests of the President, the cabinet ministers and heads and other members of statutory bodies, whose financial interests must be declared annually to the Auditor General under the Constitution of the Republic of Maldives.

General priorities

The current staff strength of the AGO is 159 staff (including AG, AAGs and staff members undergoing long-term overseas training). Recruitment before the end of 2019 will involve a further 33 staff; bringing the total for the AGO of 192 the program of work put forward in this plan

The priority for the AGO in 2020 is to undertake the financial audits of the 2019 accounts of Ministries and State-owned Enterprises (SOEs) and to clear the backlog of reports outstanding from the financial years 2017, 2018 and 2019.

In 2020, the AGO will build on this progress. All ministry audits, statutory bodies and SOE audits will be planned by the end of 2020 (and interim audits will be completed for the larger



entities by then). This will put the AGO in a good position to complete the 2019 audits by the 31st May 2020 deadline, which is set out in the Law on Public Finances (Law No. 3/2006).

Office structure

To help focus the AGO's work and to help manage its deliveries, the AGO has organized itself into five Audit Departments and two Support Service Departments:

Support Service Departments		Type of Support Service
1	Corporate Services Department	1) HRM 2) Finance 3) Administration 4) ICT, MIS 5) Legal
2	Technical Services Department	2) 1) Quality control 2) Reporting & Follow-up 3) Training & Development 4) Stakeholder relations 5) Teammate 6) Licensing
3.	Overseen by the Auditor General	1) AG Bureau 2) Internal Audit
Audit Departments		Type of Audit
4	Financial Statement Audit - Public Sector	• Financial statement audit
5	Financial Statement Audit – SOEs and Statutory bodies	• Financial statement audit
6	Consolidation, Debt and Revenue Audit	• Financial Statement audit and revenue audit
7	Financial Institutions and Information Systems (FIIS) audits	• Financial Statement and Information Systems audits
8	Compliance and Special Audits	• Compliance audit
9	Performance Audit	• Performance audits and reviews
10	SRO – Southern Regional Office	• Financial audit, special audit, compliance audit

The new structure was established during the fiscal year (2016). Some key positions, however, have remained vacant over the time, and these need to be filled to ensure adequate management services oversight.



Department 1: Corporate Services Department

The main function of this department is providing administrative and logistics support in order for the audit departments to function effectively. Corporate Services Department is responsible for proper management of the AGO budget while ensuring that the AG is able to discharge his legal mandate in an effective manner through the deployment of adequate resources. The department is also responsible for timely procurement and regular maintenance of AGO's assets. The following are the work plans of functional units operating under the corporate services department:

Work Plan- Information Communications Technology Unit (ICT)

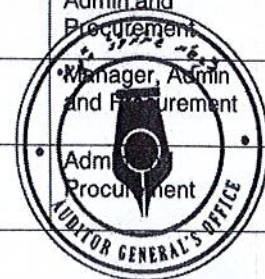
Action Objectives	Action Steps	Timeframe	Responsible Party
Installation of a DLP Module	To prevent data theft and data leakages	Network administration	Q1
Migration of Email server to cloud storage	Moving to cloud storage to considering the many benefits of it. This will be the initial step towards utilizing the cloud	Network administration	Q2
Enhancing internet security through the use of specialized software	To further strengthen the network security	Network administration	Q2 – Q3
Adding storage capacity	To increase the storage	Network administration	Q2
Upgrade the servers at SRO	Disaster recovery and for backup purposes	Network administration	Q2 – Q3
Upgrade ICT related equipment and machineries (computer systems, printers etc.)	For convenience at work	Network administration	Q1 – Q4
Update work related documents and papers	To keep updated with the changes in work policies, procedures and regulations	General administration	Q1 – Q4
Posts for special occasions	To post for PR purposes	Graphics and Multimedia	Q1 – Q4
Produce video tutorials for office related software, especially for the ones in intranet	For convenience at work	Graphics and Multimedia	Q1 – Q4
Launch a Mobile application	For viewing audit reports	Office Automation	Q1 – Q4 (Based on the priorities)
Redesign the website	To have updated features and improved presentation	Office Automation	Q1 – Q4 (Based on the priorities)
Create portals in website for certified auditors	For convenience of both AGO and stakeholders	Office Automation	Q1 – Q4 (Based on the priorities)
Revisit modules of HRIS	Ongoing	Office Automation	Q1 – Q4 (Based on the priorities)
Software for Audit Work	To better cater the needs of the requirements of AGO	Office Automation	Q1 – Q4 (Based on the priorities)
Modifying existing modules	Ongoing, to address the daily requests from staff	Office Automation	Q1 – Q4 (Based on the priorities)



System analysis	Capture the requirements of AGO	Network Administration /Office	Q1 – Q4 (Based on the priorities)
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Work Plan- Administration & Procurement Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Development Work	Process revision of major tasks where necessary	January - December	Manager, Admin and Procurement
Management	<ul style="list-style-type: none"> Maintain register Procurement tasks (Bids, Agreements, POs) Work with bid committee 	January – December	Manager, Admin and Procurement
General Administration	<ul style="list-style-type: none"> Reception Entry and dispatch Correspondence and handling Administrative and clerical works Management and administration of the filing system 	January - December	Admin and Procurement
Fixed assets and stock	<ul style="list-style-type: none"> Update and maintain fixed assets register Update and maintain stock, release stock items and reorder stock items 	January - December	Admin and Procurement
Security, Repair and Maintenance	<ul style="list-style-type: none"> Office cleaning Security Routine repair and maintenance of office premises and other assets Service all ACs monthly 	January – December	Admin and Procurement
Fixed assets and stock	Fixed assets verification	January	Admin and Procurement
Fixed assets and stock	Auction/disposal of unusable items	January	Admin and Procurement
Fixed assets and stock	Stock count	January	Admin and Procurement
Procurement	Renew SRO security	January	Admin and Procurement
Procurement	3 rd floor tearoom cupboard 1 st floor Novolin	March	Admin and Procurement
Procurement	AC procurement	April	Admin and Procurement
Security, Repair and Maintenance	Renew AGO office cleaning contract	June	Admin and Procurement
Fixed assets and stock	Fixed assets verification	June	Admin and Procurement
Fixed assets and stock	Auction/disposal of unusable items	June	Admin and Procurement
Fixed assets and stock	Stock count	June	Admin and Procurement
Management	Budgeting	August	Manager, Admin and Procurement
Administrative	Check and settle all procurement	September	Admin and Procurement



Administrative	Auction/disposal of unusable items	November	Admin and Procurement
Administrative	Prepare for external audit	November	Admin and Procurement
Administrative	Archiving	December	Admin and Procurement

Work Plan- Accounts and Finance Unit

Action Objectives	Action Steps	Timeframes	Responsible Party
Annual budgeting and financial planning	<ul style="list-style-type: none"> Prepare NPI budget as per MoF circular and take to EXCOM and finalize it. Coordinate with other Departments/ Units to get details of annual work plan and estimated budgets. Compile the budget and present to 	July - October	Manager, Accounts & Finance
Preparation of Financial Statement for Annual Audit	<ul style="list-style-type: none"> Finalize the income & expenditure report and reconcile it with SAP GL. Prepare Financial Statement as per the circular of Ministry of Finance & Treasury. Send the Financial Statement to the appointed External Auditor or to 	February	Manager, Accounts & Finance
Preparation of Monthly reports	<ul style="list-style-type: none"> Prepare the income, expenditure and other activity reports at the for each month to be presented in the management committee Present the income and expenditure report to Executive Committee 	End of each quarter	Manager, Accounts & Finance
Budget Management and preparation of reports.	<ul style="list-style-type: none"> Prepare and update expenditure plan. Prepare weekly, monthly and yearly reports and send it to Ministry of Finance & Treasury. Take SAP GL and reconciling. Prepare budget control as and when required and upload on SAP 	January - December	Manager, Accounts & Finance
Daily routine work	<ul style="list-style-type: none"> Prepare payment voucher, related documents and file it. Prepare Internal Control form for each PV. Enter to SAP and check payment status. Handle petty cash, record it to books, enter to SAP and file petty cash notes. Manage safe and update its records. Prepare receipts & deposit to MMA. Update local and foreign travel information on bandeyri portal. Update PO register, bill register, invoice register and PV register Check Salary calculations and related documents and do variance reconciliation monthly 	January - December	Manager, Accounts & Finance



Work Plan- Human Resources Management Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Policy Approval	Alignment of policies to the strategic values of the organization	January – December	Manager HR
HRIS Implementation	Automate manual functions to HRIS or customized programmes	January – December	HR Team
Intranet based induction programme	To assist employees to refresh their knowledge of HR regulation and other regulation as often as possible	January – December	HR Team
Employee Recruitment	9 cycles throughout the year	January – December	HR Team
Introducing buddy system	Reviving the mentor system in orientation	July	HR Team
Introducing Internal Communication Strategy	Design an internal communication strategy	August	HR Team
Refresher Programmes	Assist IAA in facilitating the programme	March, June, Sept, December	HR Team
HRC Secretariat	Administration of HRC Secretariat work	January – December	HR Team
Reward and Recognition	Quarterly, bi-annually and annual rewards and recognition	June, December	HR Team
Payroll	Monthly routine work	January – December	HR Team
Staff Meetings / Information Sessions	Monthly routine work	January – December	HR Team
Internship Programme – Brand	Redesign internship programme to cater to skill development and limited resources		HR Team
Leave Management	Daily routine work	January – December	HR Team
Attendance Administration	Daily routine work	January – December	HR Team
Job Posting, transfers, termination	Routine work	January – December	HR Team
Job Rotation	Design to develop lower level diverse skillset	July	HR Team
HR Budgeting and AWP	Annual routine work	September	HR Team
Training Administration	Daily routine work	January – December	HR Team
Personnel Administration	Daily routine work	January – December	HR Team
Intranet based probation Evaluation	Effectively managing probation evaluations and decisions	January – December	HR Team
Professional Permits	Daily routine work	January – December	HR Team
Staff Engagement Survey	To study the motivation and factors determining their commitment	January	HR Team



Staff Awareness Sessions and Campaigns	Interactive sessions to discuss common issues in regulations	January, April, July, October	HR Team
Personnel File Archiving	Archiving a soft copy and taking inventory of existing files and documents	January – March	HR Team

Legal Affairs and Portfolio Management

Action Objectives	Action Steps	Timeframe	Responsible Party
Managing Audit Portfolio	Continually update information about audited organizations	January 2020 – December 2020	LPMU Team
	Establish contact with relevant staff of audited entities		
	Develop a software for portfolio		
	Update Government entities list		
SAP	Preparing Strategic Audit plan on a yearly basis giving priority to High risk audits and priority audits within the time frame allocated by AG	July – September	LPMU Team
Annual Work Plan	Preparing the AGO Annual Work Plan for 2020	July – September	LPMU Team
Maintain Financial Statement submitted entity registry	Compiling and updating the list of the entities that have submitted the financial statement and submitting the list to Peoples Majilis and the President's Office	January – April	LPMU Team
Financial Interest monitoring	President Cabinet members ACC members JSC members Prosecutor General EC members	January – December	Legal Counsel
Legal Service	Providing legal advice to AG and AGO's legal mandate	January – December	Legal Counsel
AG's Annual Report	Preparation of public sector AG's annual report	July – December	Legal Counsel / LPMU Team
Others	Tasks not included in the mandate	January – December	LPMU Team



Audit Management System Administration

The main responsibility of this unit is to prepare an audit management software by studying the present process. Give training to staff and coordinate with ICT unit to run the software smoothly.

Staff Resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs x 52 wks x 01 staff	1,820
Managers	6	35 hrs x 52 wks x 05 staff	9100
Legal Counsel		35 hrs x 52 wks x 01 staff	1820
Senior Officers	8	35 hrs x 52 wks x 08 staff	14,560
Officer	5	35 hrs x 52 wks x 05 staff	10,920
Assistant Officer	5	35 hrs x 52 wks x 05 staff	9,100
Office Assistant	2	35 hrs x 52 wks x 02 staff	3,640
TOTAL (A)	27		49,140
Less: Non-audit hours:			
Public Holidays		20 days x 7hrs x 27 staff	3,780
Annual Leave		30 days x 7hrs x 27 Staff	5,670
Family responsibility Leave		4 days x 7hrs x 27 Staff	756
In house Training		40 x 27	1,080
Sick Leave		10 days x 7hrs x 27 Staff	1,890
Hrs. lost due to Ramadan		28 days x 2.5hrs x 27 staff	1,890
TOTAL (B)			13,176
NET HOURS AVAILABLE (A – B)			35,964

Under the guidance of AAG Corporate Services Division, Corporate Services Department is supervised by Director, Corporate Services.

Department 2: Technical Services Department

The Technical Services Department is responsible for facilitating (1) all technical guidance needed to auditors, (2) License, and regulate private sector auditors including quality reviews and facilitating of Continues Professional Development opportunities, and promote their services (3) Do the follow-ups on implementation of audit observations and produce quarterly status reports, (4) Develop and deliver trainings of IAA as per the annual training calendar and build a strong relationship with our stakeholders through Social media marketing and community outreach. In addition to that there might be additional work assigned to the Department time and time again by the Auditor General's Office.

Technical Services Department is working under the Auditor General's Bureau. The Department reports to the Auditor General.

This department consists of 3 Units. All the headed by a manager and the managers' report to the Technical Services Director.

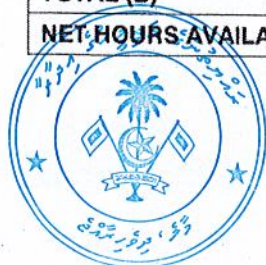


Responsibility

Units	Key Mandates
Methodology, licensing and quality assurance unit	Methodology Development for AGO and Private Auditors
	Licensing Private Auditors (Firms & Individuals)
	Quality review of AGO audits and licensed Auditors
	Project Management
Reporting & Follow-up Unit	Quarterly reporting of AGO Performance
	Follow up of implementation of audit recommendation
	Liaison with law enforcement agencies on audit evidence
	Making summaries of audit reports
Stakeholder Relations	Social media marketing
	Stakeholder relations management
	Publishing of Audit observer (Biannually)
	Post audit survey
Institute of Audit & Assurance	Training need identification
	Training Delivery as per the Annual Training Calendar
	Development of learning resources and culture
	Training Record management

Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x 52 wks. x 01 staff	1,820
Manager	3	35 hrs. x 52 wks. x 03 staff	5,460
Senior Officer/Auditor	3	35 hrs. x 52 wks. x 03 staff	5,460
Auditor/Officer	2	35 hrs. x 52 wks. x 02 staff	3,640
Assistant Auditor	1	35 hrs. x 52 wks. x 01 staff	1,820
TOTAL (A)	10		18,200
Less: Non-audit hours:			
Public Holidays		20 days x 7hrs x 10 staff	1,400
Annual Leave		30 days x 7hrs x 10 staff	2,100
Family responsibility Leave		04 days x 7hrs x 10 staff	280
Sick Leave		10 days x 7hrs x 10 staff	700
In-house training		40 hrs x 10 staff	400
Short Term Training		08 days x 7hrs x 03 staff	168
Maternity Leave		60 days x 7hrs. x 1 staff	420
Release from work for exam		46 days x 7hrs x 2 staff	644
Hrs. lost due to Ramadan		28 days x 2.5hrs x 10 staff	700
TOTAL (B)			6,812
NET HOURS AVAILABLE (A - B)			11,388



Planned Output

Action Objectives	Action Steps	Timeframe
1. METHODOLOGY	Drafting technical memo's Coordinating work group meetings on methodology issues Coordinating ISSAI implementation by monitoring action plan of facilitator.	When needed When needed Due date as per ISSAI Implementation Strategy given by facilitators (compliance and performance)
2. LICENSING		
Regulation of private auditors and audit firms through enforcement of the "Regulation for Provision of Statutory Audit and Assurance Services in the Maldives Quality Reviews"	Collect application from applicants/ process the forms and submit to LDC committee for approval. Members Provide secretarial support to Issue certificates on approval	On Going On Going On Going
3. QUALITY ASSURANCE REVIEW OF AGO AUDITS	Quality review of licensed audit firms and individuals Planning and conducting QA reviews of 2017 Audits of AGO	June – May 2020 Jun- Dec 2020
4. TEAMMATE		
Training on Teammate	Reporting QA review of 2019 Audits Upon request of IAA/HRD	Sept 20

5. Reporting & Follow up Unit

Action Objectives	Action Steps	Timeframe
Reporting and Follow up	Preparation of quarterly reports to be submitted to Parliament and published on the AGO website Communicate regularly with audited bodies and other authorities responsible for implementing audit recommendations Establish contact with relevant staff of audited entities Report to AG on the status of audit recommendations Update data on Team Central	15th day of the month following the end of every quarter January – December January – December January – December January – December



6. Stakeholder Relations Unit

Action Steps

Stakeholder Relations Unit	Implement communication strategy
	Establish Complain mechanism AGO P/R
	Public awareness – messages
	Publishing of Audit Observer Community outreach program
	Appointing a liaison officer in each entity

7. Institute of Audit & Assurance

Action Steps

IAA	Making an Institute web portal
	Procurement of budgeted items
	Establishing a Studio Setup - video content creation
	Training Feedback & Record maintenance
	Library & Online LND Portal management
	Couse Content Development
	Delivering the Training Calendar
	Training for auditors & public (IFRS)
	Training visit to SRO
	Printing of folders, Certificates , Leaflets
	Trainers Directory Management
	Refreshment for training
	Stationaries for training
Monthly Audit Forum / Siri Talk / ½ Gadi	

AG BUREAU

Action Objectives	Action Steps	Timeframe	Responsible Party
Support the AG in operating the office effectively and efficiently through administration and management of AG's affairs	<ul style="list-style-type: none"> To provide comprehensive professional support service to the Auditor General in all aspects relating to efficient and successful operation of the Auditor General's office. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Managing the schedule of the Auditor General. Ensure that all internal meetings involving the Auditor General are properly planned, with background material collated beforehand and ensuring that appropriate time is allotted for such material to be analyzed by the Auditor General. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Ensure that timely follow-up action is taken and that the AG's commitments and agreements are appropriately actioned and met. 	Throughout the year	Manager & Staff



	<ul style="list-style-type: none"> Conducting Executive Committee Meetings, taking minutes of the meeting and doing the follow-up of the meeting's decisions. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Conducting Management Committee Meetings, taking minutes of the meeting and doing the follow-up of the meeting's decisions. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Conducting Audit and Risk Management Committee meetings, taking minutes of the meeting and doing the follow-up of the meeting's decisions. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Coordinate all travel arrangements for Auditor General and the Executive Committee Members 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Oversee the implementation of Strategic Plan. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Working closely with all the EXCOM Members and the Managers to keep the status of the planned audits for the year updated. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Lobby all levels of government, statutory bodies and members regarding the Audit reports. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Providing leadership and management to all the projects of the office. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Performs miscellaneous other appropriate duties as assigned. 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Managing works related to International relations among SAIs and relevant communications between them to enhance the relationship 	Throughout the year	Manager & Staff
	<ul style="list-style-type: none"> Providing relevant information to People's Majlis PAC regarding different Audits. Arranging the meetings and routing to relevant departments to provide the information PAC needs. 	Throughout the year	Manager & Staff

Under the guidance of AG, AG Bureau is supervised by Manager, AG Bureau.



In order to help enhance risk management, governance and internal control frameworks at the Auditor General's Office, Auditor General has created an internal audit function, and formed an Audit and Risk Management Committee within the organization to provide autonomy in the operation of the internal audit function.

In addition to providing assurance and consultancy to the Auditor General's office on improving its systems and processes, the internal audit function carries out broader mandate of the AG to enhance the governance of the public institutions, including state-owned enterprises. As such, internal audit; carries out quality review of internal audit functions in the public institutions and SOEs; and provide training on internal audit, risk management and governance. The function carries out its work against an annual plan approved by the Audit and Risk Management Committee.

#	Assignment	Timeframe
1	Review of Time Utilization of Staff	2019-2020
2	Review of Implementation of External Auditors Recommendation	2019-2020
3	Health Check of Financial Accounting System and Related Controls	2019-2020
4	Review of Procurement Management	2019-2020
5	Review of Utilization of Teammate Audit Management Software	2019-2020
6	Review of Delivery of Audit Assignments of Deadline	2019-2020
7	Review of Agreements Between AGO and External Stakeholders	2019-2020

Under the guidance of Audit Committee, Internal Audit is supervised by Director, SOEs & SBs.



DETAILED RESOURCE AVAILABILITY AND DELIVERIES BY DEPARTMENTS

The following sections show in detail the planned deliveries for each Audit Department.

DEPARTMENT 3: FINANCIAL STATEMENT AUDIT (PUBLIC SECTOR)

Audit responsibility

The Department is responsible for the financial statement audits of the following ministries:

#	Entity
3.1	Ministry of Education
3.2	Ministry of Youth, Sports and Community Empowerment
3.3	Ministry of Communication Science and Technology
3.4	Ministry of Environment and Energy / Ministry of Environment
3.5	Ministry of Higher Education
3.6	Ministry of Fisheries and Agriculture
3.7	Ministry of Health
3.8	Ministry of Housing and Urban Development
3.9	Ministry of Arts, Culture and Heritage
3.10	Ministry of Foreign Affairs
3.11	Attorney General's Office
3.12	Ministry of Tourism
3.13	Ministry of Home Affairs
3.14	Ministry of Islamic Affairs
3.15	Ministry of National Planning and Infrastructure
3.16	Ministry of Defence and National Security
3.17	Maldives National Defence Force
3.18	Ministry of Gender and Family
In-house Council Audits	
1.	Review of 24 Outsourced Local council Audits
2.	Audits of two local councils in Male' Atoll

Strategy

The AGO is required to submit audit reports on the financial statements of all the accountable agencies to the Accountable Officers by 31st May of every year, pursuant to section 36 (a) of the Law on Public Finance (Law No. 3/2006). Section 35 (a) of the same law also stipulates that the accountable officer of the accountable agencies to submit their financial statements to the Auditor General for audit by 31st March every year.

However, many of the agencies have failed to submit quality financial statements within the statutory deadline. The AGO will work to 2 the deadline of 31st May



stipulated in the Public Finance Act (Law No. 3/2006) giving priorities to those accountable agencies that submits the consolidated financial statements on or before the statutory deadline (i.e. 31st March).

Audit of Local Councils

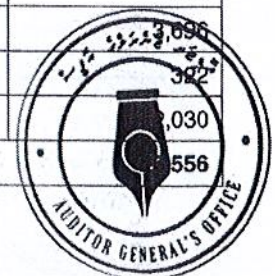
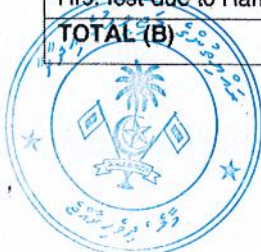
In order to speed up delivering the AG's mandate of carrying out public institutions audits and to provide opportunities for the local, small and medium-sized practices (SMPs) to grow, AGO have decided to outsource the audits of local councils. As such, audits of 129 councils are outsourced.

Established SMPs - Contract Auditors - will carry out audit on behalf of the Auditor General and suggest him an appropriate audit opinion based on their audit work. AGO will enter into a one-year audit contract with local audit firms for this service. AGO will review the audit files, management letter and audit reports for quality, before Auditor General Signs the audit reports. As such, a total of 43 council audits will be reviewed by Public Sector Financial Audit Department.

In addition to this, AGO will use the existing resources to do the audit of local councils in Kaafu atoll. Thereby, this department will be responsible to do audit of 2 local councils in year 2020. Local council audits, under this department will be carried out in the second half of the year.

Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Directors	1	35 hrs. x 52 wks. x 01 staff	1,820
Managers	3	35 hrs. x 52 wks. x 03 staff	5,460
Senior Auditors	6	35 hrs. x 52 wks. x 06 staff	10,920
Auditors	11	35 hrs. x 52 wks. x 11 staff	20,020
Assistant Auditors	8	35 hrs. x 52 wks. x 08 staff	14,560
TOTAL (A)	29		52,780
Less: Non-audit hours:			
Public Holidays		20 days x 7hrs x 29 staff	4,060
Annual Leave		30 days x 7hrs x 29 staff	6,090
Family responsibility leave		04 days x 7hrs x 29 staff	812
Sick Leave		10 days x 7hrs x 29 staff	2,030
Management		(1,820*70%)+(5,460*50%)+(10,920*20%)	6,188
In-house training (CPD)		40 hrs. x 29 staff	1,160
Short term Training		8 days x 7 hrs x 3 staff	168
Maternity leave		264 days x 7 hrs. x 2 staff	3,696
Release from work for exam		46 days x 7 hrs x 1 staff	3,220
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 29 staff	2,030
TOTAL (B)			556



Planned Outputs

AUDIT JOBS	2019 FINAL AUDIT		2020 INTERIM AUDIT	
	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by
Ministries				
1. Ministry of Education	3,040	31-12-20	1,900	31-12-20
2. Ministry of Youth and Sports / Ministry of Youth, Sports and Community Empowerment	576	31-05-20	360	31-12-20
3. Ministry of Communication Science and Technology	560	31-05-20	350	31-12-20
4. Ministry of Environment and Energy / Ministry of Environment	800	31-07-20	500	31-12-20
5. Ministry of Higher Education	576	31-05-20	360	31-12-20
6. Ministry of Fisheries and Agriculture	560	31-05-20	350	31-12-20
7. Ministry of Health	1,360	30-10-20	850	31-12-20
8. Ministry of Housing and Infrastructure / Ministry of Housing and Urban Development	720	31-05-20	450	31-12-20
9. Ministry of Arts, Culture and Heritage	880	31-07-20	550	31-12-20
10. Ministry of Foreign Affairs	1,280	31-05-20	800	31-12-20
11. Attorney General's Office	480	31-05-20	300	31-12-20
12. Ministry of Tourism	640	31-05-20	400	31-12-20
13. Ministry of Home Affairs	560	31-05-20	350	31-12-20
14. Ministry of Islamic Affairs	1,040	31-05-20	650	31-12-20
15. Ministry of National Planning and Infrastructure	1,760	31-12-20	1,100	31-12-20
16. Ministry of Defence and National Security	720	31-05-20	450	31-12-20
17. Maldives National Defence Force	720	31-05-20	450	31-12-20
18. Ministry of Gender and Family	1,040	31-07-20	650	31-12-20
AUDIT HOURS REQUIRED (C)	17,312		10,820	
Resource contribution to review of 43 Local Councils' audits (D)			1,520	31/12/2020
In-house Local Council Audits				
1. Secretariat of Male' Atoll Council			200	31/12/2020
2. Secretariat of Thulusdhoo Council			200	31/12/2020
Total number of hours to do the audit of four local council audits (E)			400	
Resource contribution to Complete audit assignments from previous cycle (17,312 x 15%) (F)	866	31-2-2020		
TOTAL HOURS REQUIRED (C+D+E+F)	18,178		12,740	



Resource Summary

Total number of hours available	26,224
Total number of hours required	30,918
Resource shortage	(4,694)

Under the guidance of AAG Financial Audit Services Division, Financial Statement Audit (Public Sector) Department is supervised by Director, Financial Statement Audit (Public Sector)



DEPARTMENT 4: FINANCIAL STATEMENT AUDIT (SOEs AND STATUTORY BODIES)

Audit responsibility

The department is responsible for the financial statement audit of the following state-owned enterprises, statutory bodies and donor-funded projects:

#	Entity
	State-Owned Enterprises
4.1.1	Housing Development Corp. Ltd.
4.1.2	Island Aviation Services Ltd.
4.1.3	Maldives Airports Company Ltd.
4.1.4	Maldives Ports Ltd.
4.1.5	Maldives Post Ltd.
4.1.6	State Electric Company Ltd.
4.1.7	Addu International Airport
4.1.8	Greater Male' Industrial Zone Limited
4.1.9	Hithadhoo Port Ltd.
4.1.10	FENAKA Corporation
4.1.11	Maldives Marketing & Public Relation Corporation Ltd.
4.1.12	Male' Water and Sewerage Company Pvt Ltd
4.1.13	Maldives Hajj Corporation
4.1.14	Public Service Media Corporation
4.1.15	Aasandha Pvt. Ltd.
4.1.16	Road Development Corporation (since 2019)
4.1.17	Waste Management Corporation Limited
4.1.18	Kadhoo Airport Company Limited
4.1.19	Maldives Sports Corporation
4.1.20	Kulhudhufushi Development Corporation
4.1.21	Kulhudhufushi Port Ltd.
4.1.22	Maldives Integrated Tourism Development Corporation
4.1.23	Maldives Centre for Business Development Corporation
4.1.24	Fahi Dhiriulhun Corporation
	Statutory bodies
4.2.1	National Integrity Commission
4.2.2	Information Commissioner's Office
4.2.3	Tax Appeal Tribunal
4.2.4	Employment Tribunal
4.2.5	Anti-Corruption Commission
4.2.6	Maldives Media Council
4.2.7	Elections Commission
4.2.8	Civil Service Commission
4.2.9	Department of Judicial Administration
4.2.10	Human Rights Commission of the Maldives
4.2.11	Judicial Service Commission
4.2.12	Prosecutor General's Office



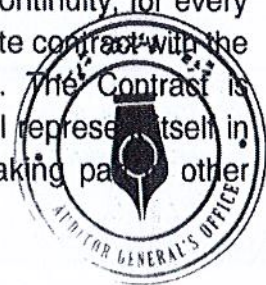
4.2.13	Maldives Broadcasting Commission
4.2.14	Family Protection Agency
4.2.15	Peoples Majilis
4.2.16	Local Government Authority
4.2.17	Communication Authority of Maldives
4.2.18	Maldives Police Service
4.2.19	National Social Protection Agency
4.2.20	Maldives Correctional Service
4.2.21	Bar Council
	<u>Donor-Funded Projects</u>
4.4.1	Preparing Outer Islands for Sustainable Energy Development(POISED)
4.4.2	Accelerating Sustainable Private Investment in Renewable Energy
4.4.3	Public Finance Strengthening and Management Project
4.4.4	Sustainable Development Fisheries Resources
4.4.5	Kulhudhufushi Harbour Expansion Project
4.4.6	Greater Male' Environment Improvement and Waste Management Project
4.4.7	Maldives Clean Environment Project
4.4.8	UNEP Umbrella Project to Support Enabling Activities under the Conventional Biological Diversity
	<u>Review of Council Audits</u>
	24 council audits (outsourced) – to be determined during the course of the cycle
	Audits of two local councils in Male' Atoll (In-house)

Strategy

Audit of State-Owned Enterprises

It is the standard practice in Supreme Audit Institutions (SAIs) to outsource the financial statement audits of State-Owned Enterprises (SOEs) to commercial audit firms. For reasons such as maintaining a large pool of professionals to carry out the audit of SOEs will be costly. Thus, AGO too have decided to outsource the financial statement audits of larger SOEs, whilst we retain audits of fewer SOEs for providing them with better value-added service and developing our capacity in IFRS-compliant financial statement audits. The number for the in-house audits might increase, should we learn during the year that additional SOEs are created by the State.

In the case of outsourced audits, the Contract Auditors carry out audit on behalf of the Auditor General and suggests him an appropriate audit opinion based on their audit work. In turn, the Auditor General issues audit opinion. In order to ensure continuity, for every SOE audit, the Auditor General's Office will enter into a two-year tripartite contract with the audit firm (Contract Auditor) and the SOE (Audited Organisation). The Contract is extendable to further two years. Under this arrangement, the AGO will represent itself in entrance and exit meetings as a standard practice, in addition to taking part in other



meetings between the Contract Auditor and the Audited Organisation where significant issues related to the audit are being discussed. AGO will have access to the Contract Auditor's working papers. Also, the AGO will review the audit plans of the Contract Auditor, and will evaluate audit observations and the audit evidence supporting these observations to enable the AG to issue the audit opinion.

The AGO will work to the deadline of 30th June stipulated in the Business Profit Tax Act whilst giving priority to those companies that can produce financial statements by their statutory deadline. As for the external audit of listed SOEs and entities with minority Government interests, the AGO's policy is to let the boards of directors of these entities decide on the appointment of external auditors. As a policy, the AGO has taken measures to widen the scope of financial statement audits conducted under its direction by requiring additional assurances beyond the standard audit opinion. The additional scope requires the Contract Auditor to report on the following matters pertaining to SOEs being audited:

- The profitability, liquidity, stability and solvency of the Company and also the performance of the shares (if applicable) of the Company on the Maldives Stock Exchange;
- Whether there was any delay in payment of the government's portion, if any, of any declared dividend in to the Consolidated Revenue Fund;
- Any significant cases of fraud or losses and, if so, their underlying causes;
- Any internal control weaknesses which were identified; and
- The general corporate performance indicating;
 - i. achievement against set targets and objectives; and
 - ii. Whether the finances of the Company have been conducted with due regard to economy, efficiency and effectiveness, having regard to the resources utilized.

As a new task, AGO has started financial reviews of the PLCs and SOEs. The objective of such a review is to provide the stakeholders of these companies with more insight and knowledge for better discussions about the same. A separate online portal has been launched under the name vunaviya for placing these analyses and links to various audits that the AGO have carried out for these companies.

Audit of Statutory Bodies

Besides conducting financial statement audits of State-Owned Enterprises, the department plans to undertake financial statement audits of 21 statutory bodies. This figure is made up of 17 existing audits and four additions. Additions include Maldives Police Service, National Social Protection Agency, Maldives Correctional Services that have been classified autonomous for the purpose of financial reporting, whilst Bar Council has been created under an Act of Parliament in 2019. Rest of the statutory bodies that are broadly revenue-based are audited by Consolidation, Debt and Revenue Audit Department.

Audit of Local Councils

Under the strategy detailed out in section for the work plan of Public Sector Audit Department in this plan, SOEs and SBs Audit Department has been assigned to oversee



and review the audits of 24 local councils that are outsourced to Small and Medium-sized Practices (SMPs). In addition to reviewing those audits, SOEs and SBs audit department will also carry out audits of two local councils in Male' Atoll. The objective of retaining two local council audits in-house is to assist and enhance oversight and review process of outsourced local council audits.

Audit of Donor-Funded Projects

On the request of the funding agencies and the project implementing agencies, AGO carry out the financial statement audits of a sizeable number of donor-funded projects. In addition to providing an opinion on the financial statements of the project, we report on significant delays (if any) in delivering components of the projects.

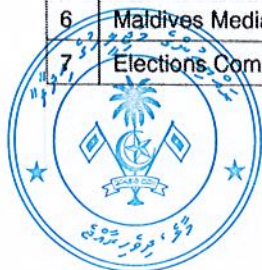
Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x 52 wks. x 01 staff	1,820
Audit Manager	3	35 hrs. x 52 wks. x 03 staff	5,460
Senior Auditors	3	35 hrs. x 52 wks. x 03 staff	5,460
Auditors	6	35 hrs. x 52 wks. x 06 staff	10,920
Assistant Auditors	9	35 hrs. x 52 wks. x 09 staff	16,380
TOTAL (A)	22		40,040
Less: Non-audit hours:			
Public holidays		20 days x 7 hrs x 22 staff	3,388
Annual leave		30 days x 7 hrs. x 22 staff	4,620
Family Responsibility Leave		04 days x 7 hrs. x 22 staff	616
Sick Leaves		10 days x 7 hrs. x 22 staff	1,540
Management		(1,820+5,460) x 50%	3,640
In-house training (CPD and other Learnings)		40 hrs x 22 staff	880
Short Term Training - India/Malaysia/Sri Lanka		30 days x 7 hrs. x 4 staff	3,388
Maternity Leave		365 days x 7 hrs. x 1 staff	2,555
Release from work for exam		48 days x 7 hrs	336
Hrs. lost due to Ramadan		28 days *2.5hrs*22 Staff	1,540
TOTAL (B)			19,647
NET HOURS AVAILABLE (A – B)			20,393



Planned outputs

	AUDIT JOB	Audited by:	2019 FINAL AUDIT		2020 INTERIM AUDIT	
			Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by
State-Owned Enterprises						
1	Housing Development Corp. Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
2	Island Aviation Services Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
3	Maldives Airports Company Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
4	Maldives Ports Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
5	Maldives Post Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
6	State Electric Company Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
7	Addu International Airport	Outsourced	90	30/06/2020	30	31/12/2020
8	Greater Male' Industrial Zone Limited	Outsourced	90	30/06/2020	30	31/12/2020
9	FENAKA Corporation	Outsourced	90	30/06/2020	30	31/12/2020
10	Maldives Marketing & Public Relation Corporation Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
11	Male' Water and Sewerage Company Pvt. Ltd	Outsourced	90	30/06/2020	30	31/12/2020
12	Maldives Hajj Corporation	Outsourced	90	30/06/2020	30	31/12/2020
13	Public Service Media Corporation	Outsourced	90	30/06/2020	30	31/12/2020
14	Road Development Corporation (since 2019)	Outsourced	90	30/06/2020	30	31/12/2020
15	Waste Management Corporation Limited	Outsourced	90	30/06/2020	30	31/12/2020
16	Kulhudhuffushi Port Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
17	Kadhoo Airport Company Limited	AGO	220	30/06/2020	500	31/12/2020
18	Maldives Sports Corporation	AGO	220	30/06/2020	400	31/12/2020
19	Kulhudhufushi Development Corporation	AGO	120	30/06/2020		31/12/2020
20	Maldives Integrated Tourism Development Corporation	AGO	520	30/06/2020	200	31/12/2020
21	Maldives Centre for Business Development Corporation	AGO	220	30/06/2020	300	31/12/2020
22	Fahi Dhiri'ulhun Corporation	AGO	220	30/06/2020	300	31/12/2020
23	Hithadhoo Port Ltd.	AGO	220	30/06/2020	300	31/12/2020
24	Aasandha Pvt. Ltd.	AGO	220	30/06/2020	300	31/12/2020
AUDIT HOURS REQUIRED (C)			3,400		2,780	
Statutory bodies						
1	National Integrity Commission	AGO	86	30/05/2020	153	31/12/2020
2	Information Commissioner's Office	AGO	152	30/05/2020	308	31/12/2020
3	Tax Appeal Tribunal	AGO	127	30/05/2020	250	31/12/2020
4	Employment Tribunal	AGO	89	30/05/2020		31/12/2020
5	Anti-Corruption Commission	AGO	137	30/05/2020		31/12/2020
6	Maldives Media Council	AGO	99	30/05/2020	183	31/12/2020
7	Elections Commission	AGO	220	30/05/2020	500	31/12/2020



8	Civil Service Commission	AGO	133	30/05/2020	265	31/12/2020
9	Department of Judicial Administration	AGO	553.4	30/05/2020	1,245	31/12/2020
10	Human Rights Commission of the Maldives	AGO	178	30/05/2020	370	31/12/2020
11	Judicial Service Commission	AGO	124	30/05/2020	242	31/12/2020
12	Prosecutor General's Office	AGO	210	30/05/2020	442	31/12/2020
13	Maldives Broadcasting Commission	AGO	128	30/05/2020	253	31/12/2020
14	Family Protection Agency	AGO	102	30/05/2020	190	31/12/2020
15	Peoples Majilis	AGO	170	30/05/2020	250	31/12/2020
16	Local Government Authority	AGO	155	30/05/2020	314	31/12/2020
17	Communication Authority of Maldives	AGO	128	30/05/2020	253	31/12/2020
18	Maldives Police Service	AGO	220	30/05/2020	650	31/12/2020
19	National Social Protection Agency	AGO	220	30/05/2020	400	31/12/2020
20	Maldives Correctional Service	AGO	200	30/05/2020	400	31/12/2020
21	Bar Council	AGO	70	30/05/2020	150	31/12/2020
AUDIT HOURS REQUIRED (D)			3,501		7,251	
Donor-Funded Projects*						
1	Preparing Outer Islands for Sustainable Energy Development (POISED)		320	30/06/2020		
2	Accelerating Sustainable Private Investment in Renewable Energy		320	30/06/2020		
3	Public Finance Strengthening and Management Project		320	30/06/2020		
4	Sustainable Development Fisheries Resources		320	30/06/2020		
5	Kulhudhufushi Harbour Expansion Project		320	30/06/2020		
6	Greater Male' Environment Improvement and Waste Management Project		320	30/06/2020		
7	Maldives Clean Environment Project		320	30/06/2020		
8	UNEP Umbrella Project to Support Enabling Activities under the Conventional Biological Diversity		320	30/06/2020		
AUDIT HOURS REQUIRED (E)			2,560			
Local Council Audits						
1	24 local council audits outsourced to local firms (24 councils x 80hrs.)		2,400			
2	In-house audits of 2 Councils in K. Atoll.		480			
AUDIT HOURS REQUIRED (F)			2,880			
1	Ad hoc assignments (Generally, Director and Managers are involved. Occasionally some staff members too). These are assignments given by AG and		400			



AAGs outside Dept.'s main mandate				
AUDIT HOURS REQUIRED (G)		400		
Some 7 assignments may fall into next year		1,610		
AUDIT HOURS REQUIRED (H)		1,610		
TOTAL HOURS REQUIRED (C+D+E+F+G+H)		14,351	10,031	

*Subject to timely receipt of project accounts from Project Management Unit (PMU)

Resource Summary

Total number of hours available	20,393
Total number of hours required	24,382
Resource shortage	(3,989)

the deficit could either be met by introducing new staff or allowing the existing staff to work overtime.

Under the guidance of AAG Financial Audit Services Division, Financial Statement Audit (SOEs & SBs) Department is supervised by Director, Financial Statement Audit (SOEs & SBs)



DEPARTMENT 5: CONSOLIDATION, DEBT & REVENUE AUDIT

Audit responsibility

The department is responsible for the financial statement audit of the following entities:

#	Entity
Government Entities	
5.1	Civil Aviation Authority 2019
5.2	Consolidated Financial Statement 2019
5.3	Customs Services 2019
5.4	Economic Development 2019
5.5	Finance and Treasury 2019
5.6	FRA. Budget Position Report 2019
5.7	FRA. Fiscal Strategy Statement 2019
5.8	FRA. State Debt Strategy Report 2019
5.9	FRA. Budget Position Report 2020
5.10	FRA. Fiscal Strategy Statement 2020
5.11	FRA. State Debt Strategy Report 2020
5.12	IGMH 2019
5.13	Dharumavantha Hospital 2019
5.14	Villigili Hospital 2019
5.15	Inland Revenue Authority 2019
5.16	Islamic University 2019
5.17	Maldives Immigration 2019
5.18	Male City Council 2019
5.19	National University 2019
5.20	President's Office 2019
5.21	Public Debt 2019
5.22	State Guarantees 2019
5.23	Transport and Civil Aviation 2019
5.24	Kaashidhoo Council 2018
5.25	Kaashidhoo Council 2018
5.26	Gaafaru Council 2018
5.27	Gaafaru Council 2018
Local Councils	
	24 Council audits (outsourced) – to be determined during the course of the cycle
	Audits of two local councils in Male' Atoll (In-house)
Backlog	
1	Economic Development 2018
2	Islamic University 2018
3	Maldives Immigration 2018
4	Male City Council 2018
5	National University 2018
6	Transport and Civil Aviation 2018



Strategy

In the year 2020, the CDR is expected to undertake 33 audit assignments. These include 27 audits for audit cycle 2018-2019; 35 audits from previous years; and review of 22 council audits that have been outsourced.

The AGO is required to submit audit reports on the financial statements of all the accountable agencies to the Finance Executives by 31st May of every year, pursuant to section 36 (a) of the Law on Public Finance (Law No. 3/2006). Section 35 (a) of the same law also requires the Finance Executives of the accountable agencies to submit their financial statements to the Auditor General for audit by 31st March every year. Pursuant to section 39 of the Law on Public Finances (Law No. 3/2006), the Auditor General is also required to submit the audit report on the State Consolidated Financial Statements by 14th June of every year.

To ensure the stated deadline is met, a time schedule has been prepared. The time schedule details out internal arrangement within CDR of which manager would deliver which audit. In this regard the respective Audit Managers (AM) must submit all the audit reports in respect of the audits assigned to him/her before 3rd May 2019 to Audit Director (AD) for review. The reports then will be submitted to the AA/AG for his review before 17 May 2019. With respect to Consolidated Financial Statements, the AM must submit the Audit Report along with audit file before 22nd May 2019 for the AD to review. The report will then be passed to the AG before the 1st of June 2019. This would give the AG a 14 days' period to review the 19 financial audit assignments. As for local council audits, the CDR will be involved in reviewing 43 local council audits contracted out to local mid-tier audit firms. A schedule has been prepared to complete the backlog audits and will be published as soon they are completed.

To ensure quality and completeness of the audit files and for an efficient and effective audit process, fortnightly accountability meetings will be held between the AD, AM and team leaders to review the progress of the audits and discuss issues in conducting the audits.

Staff Resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x52 wks. x 1 staff	1,820
Audit Manager	2	35 hrs. x52 wks. x 2 staff	3,640
Senior Auditor	2	35 hrs. x52 wks. x 2 staff	3,640
Auditor	5	35 hrs. x52 wks. x 5 staff	9,100
Assistant Auditor	4	35 hrs. x52 wks. x 4 staff	7,280
TOTAL (A)	14		25,480
Less: Non-audit hours:			
Public holidays		20 days x7 hrs. x 14 staff	1,960
Annual leave		30 days x7 hrs. x 14 staff	2,940
Family Responsibility Leave		4 days x 7 hrs. x 14 staff	392



Sick Leave		10 days x 7 hrs. x 14 staff	980
Management		(1820+1820+3640)*50%	3,640
In-House Training		40 hrs x7x 14 staff	3920
Short term Courses		20 days x 7 hrs x 5 staff	700
Maternity Leave		60 days x 7 hrs. x 6 staff f	2,520
Release from work for exam		3 days x 7 hrs. x 5 staff	105
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 14 staff	980
TOTAL (B)			18,137
NET HOURS AVAILABLE (A – B)			7,343

Planned Outputs

The following is a summary of the audits planned for the year 2020.

AUDIT JOB		2020 AUDIT	
		Indicative Budget Hrs.	To be completed by
Government Entities			
1	Civil Aviation Authority 2019	800	31/05/2020
2	Consolidated Financial Statement 2019	1,500	31/05/2020
3	Customs Services 2019	1,500	31/05/2020
4	Economic Development 2019	800	31/05/2020
5	Finance and Treasury 2019	2,000	31/05/2020
6	FRA. Budget Position Report 2019	700	31/05/2020
7	FRA. Fiscal Strategy Statement 2019	700	31/05/2020
8	FRA. State Debt Strategy Report 2019	700	31/05/2020
9	FRA. Budget Position Report 2020	700	31/05/2020
10	FRA. Fiscal Strategy Statement 2020	700	31/05/2020
11	FRA. State Debt Strategy Report 2020	700	31/05/2020
12	IGMH 2019	1,000	
13	Dharumavantha Hospital 2019	500	
14	Villigili Hospital 2019	500	
15	Inland Revenue Authority 2019	2,000	
16	Islamic University 2019	1,000	
17	Maldives Immigration 2019	1,000	
18	Male City Council 2019	1,000	
19	National University 2019	1,500	
20	President's Office 2019	1,000	
21	Public Debt 2019	800	
22	State Guarantees 2019	500	
23	Transport and Civil Aviation 2019	1,000	



AUDIT HOURS REQUIRED (C)		22,600	
Backlogs			
	Brought Forward from Last year	6,735	
AUDIT HOURS REQUIRED (D)		6,735	
Review of Council Audits			
	24 council audits (outsourced) – to be determined during the course of the cycle	960	
	Audits of two local councils in Male' Atoll (In-house)	1600	
AUDIT HOURS REQUIRED (E)		2,480	
TOTAL HOURS REQUIRED (C+D+E)		31,895	

Resource summary

Total number of hours available	7,343
Total number of hours required	31,895
Resource shortage	(24,552)

The Deficit, will be covered by existing staff members working overtime.

Under the guidance of AAG Financial Audit Services Division, Consolidation, Debt & Revenue Audit Department is supervised by Director, Consolidation, Debt & Revenue Audit



Audit responsibility

The Financial Institutions and Information Systems Audit (FIIS) is mandated with audit of financial institutions with state's interest, and audit of information systems of public sector entities and state-owned enterprises. Audit of financial institutions are conducted by Unit 1 (Financial Institutions Audit Unit) and audit of information systems are conducted by Unit 2 (Information System Audit Unit)

The department is responsible for the financial statement audits of the following financial institutions, Information systems audit of public sector entities and council audits.

#	Audit Jobs	Type of Audit
Financial Institutions Audit Unit (FI)		
6.1	Capital Market Development Authority (CMDA)	FS Audit
6.2	SME Development Finance Corporation (SDFC)	FS Audit
6.3	Maldives Centre for Islamic Finance Limited (MCIF)	FS Audit
6.4	Khazana Maldives	FS Audit
6.5	Maldives Fund Management Corporation (MFMC)	FS Audit
6.6	Maldives Monetary Authority (MMA) – Participate only	FS Audit
6.7	Maldives Pension Administration Office – Participate only	FS Audit
Information System Audit Unit (IS)		
6.8	SPIS (Manage Social Protection Programs such as Single Parent, Foster Parent, Food Subsidy and Disability Assistance) - NSPA	IS Audit
6.9	PowerCampus - Student Information Management System - MNU	IS Audit
6.10	SOFTCARE (Hospital Management) - IGMH	IS Audit
6.11	SAP TRM (Tax and Revenue Management) - MIRA	IS Audit
Council Audit		
6.12	Audit reviews of 16 outsourced councils	FS/COM
6.13	In-house Local Council Audits - 2 councils	FS/COM

Strategy

Unit 1: Financial Institutions Audit Unit (FI)

Financial Institutions Audit unit will carry out in-house all the financial audits except Maldives Monetary Authority (MMA) and Maldives Pension Administration Office (MPAO). As the AGO's capacity in the audit of financial institutions are limited, it will involve its staff in the audit conducted by the audit firms appointed by MMA and MPAO. This is to build competencies and enrich the skill set of staff of financial institutions audit unit, with the vision of taking over and doing these audits in-house within the next three to five years. As



financial institutions use Information systems to maintain data, FI Unit will use the human resource available in IS audit unit if required.

In Addition, this unit will carry out in-house the audit of Secretariat of K. Guraidhoo council, along with review of 16 outsourced local council audit.

Unit 2: Information Systems Audit Unit (ISAU)

The audits performed will be in accordance with the audit guidelines of AGO and the "WGITA – IDI Handbook on IT Audit for Supreme Audit Institutions (Feb 2014)". This guide follows the general auditing principles, as laid down under the International Standards for Supreme Audit Institutions (ISSAI) and also draws from the internationally recognised IT frameworks, including ISACA's COBIT framework, International Standards Organisation (ISO) standards, and IT guides and manuals of some of the SAIs. Our strategic goals for 2020 are;

- Conduct IS audits in accordance with WGITA IT Audit manual;
- Maintain a comprehensive database /portfolio of IT systems at auditable entities, identifying critical systems and risks of the IT systems; and
- Prepare ISAU staff training materials based on ASOSAI trainings received.

Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs x 52 wks. x 01 staff	1,820
Manager	2	35 hrs x 52 wks. x 02 staff	3,640
Senior Auditor	2	35 hrs x 52 wks. x 02 staff	3,640
Auditor	2	35 hrs x 52 wks. x 02 staff	3,640
Asst. Auditor	4	35 hrs x 52 wks. x 04 staff	7,280
TOTAL (A)	11		20,020
Less Non-Audit Work Hours			
Public Holidays		20 days x 7hrs x 11 staff	1,540
Annual Leave		30 days x 7hrs x 11 staff	2,310
Family responsibility leave		4 days x 7hrs. x 11 staff	308
Sick Leave		10 days x 7hrs. x 11 staff	770
Management		(1,820 x 20%+3640)*50%	1,920
In-house training		40 hrs. x 11 staff	440
Short term Training		10 days x 7 hrs. x 4 staff	280
Maternity leave		60 days x 7 hrs. x 01 staff	420
Release from work for exam		20 days x 7 hrs. x 2 staff	280
Hrs. lost due to Ramadan		28 days x 2.5 hrs x 11 staff	770
TOTAL (B)			9,020
NET HOURS AVAILABLE (A – B)			11,000



Planned Outputs

#	AUDIT JOBS	Type of Audit	FY 2019 FINAL AUDIT		FY 2020 INTERIM AUDIT	
			Indicative Budget (Hrs)	To be Completed By	Indicative Budget (Hrs)	To be Completed By
	Financial Institutions Audit Unit (FI)					
1	Capital Market Development Authority (CMDA)	FS Audit	600	30/04/2020	200	31/12/2020
2	SME Development Finance Corporation (SDFC)	FS Audit	600	30/06/2020	300	31/12/2020
3	Maldives Centre for Islamic Finance Limited (MCIF)	FS Audit	400	30/06/2020	150	31/12/2020
4	Khazana Maldives	FS Audit	300	30/06/2020	0	31/12/2020
5	Maldives Fund Management Corporation (MFMC)	FS Audit	300	30/06/2020	100	31/12/2020
6	Maldives Monetary Authority (MMA) - Outsourced	FS Audit	250		50	
7	Maldives Pension Administration Office (MPAO)	FS Audit	250			
	Information System Audit Unit (IS)					
8	SPIS (Manage Social Protection Programs such as Single Parent, Foster Parent, Food Subsidy and Disability Assistance) - NSPA	IS Audit	1,000	30/06/2020		
9	PowerCampus - Student Information Management System - MNU	IS Audit	1,200	30/06/2020		
10	SOFTCARE (Hospital Management) - IGMH	IS Audit	1,200	31/12/2020		
11	SAP TRM (Tax and Revenue Management) - MIRA	IS Audit	1,600	31/12/2020		
	Local council audits					
12	Audit reviews of 16 councils	FS/COM	1,280			
13	In-house Local Council Audits - 2 councils	FS/COM	600	31/05/202		
AUDIT HOURS REQUIRED (C)			9,580		800	

Resource Summary

Total number of hours available	11,000
Total number of hours required	
FI Audit Hours	10,380
IS Audit Hours	
Resource shortage	620

The Deficit₁ will be covered by existing staff members working overtime.



Under the guidance of AAG Financial Audit Services Division, Financial Institutions & Information System Audit Department is supervised by Director, Financial Institutions & Information System



DEPARTMENT 7: COMPLIANCE AND SPECIAL AUDITS

Audit responsibility

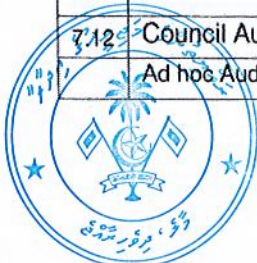
The C&SAD was established for the purpose of conducting more detailed examinations of issues of non-compliance which are outside the scope of financial audits and conducting detailed examinations of issues of serious allegations of fraud, misuse and wastage of public funds.

The main objective of compliance auditing is to provide the legislature and the intended users with information on whether the audit entity follows parliamentary decisions, laws, policy, and established codes and agreed up on terms, named authorities. The key focus of compliance audit assignments will be to identify the non-compliance and report to intended users.

The main objective of special audits is to conduct a detail examination of serious allegations of fraud, misuse and wastage of public funds. The key focus on special audits will be to obtain sufficient evidence to ensure fraud, misuse and/or wastage has occurred and to submit the report to investigative authorities to take further action.

A detailed breakdown of activities planned for 2019 is shown below:

#	Entity/Task	Audit
7.1	Fraud Vulnerability and Compliance Assessment	Design, develop and implement fraud vulnerability and compliance assessment by the end of the year 2019. Under this initiative, the government entities, statutory bodies, state owned enterprises will be assessed on different areas to ensure if the systems and mechanism required for prevention of fraud are in place and complied with to deter fraud.
7.2	Special audit methodology	Enhance the special audit process by developing and implementing a special audit methodology by 2019 through which the special audit process will be systematized and further improved to add value and deter and detect fraudulent and wasteful activities within the public sector entities.
7.3	Citizen's Participation	Increase of citizen's participation in the audit process by 2019 by introducing easy ways of reporting complaints with respect to fraudulent practices and abuse and wastage of resources within the public sector entities.
7.4	Non-Audit Assignment 4: Other Non-Audit Assignments	<ul style="list-style-type: none"> - Annual Work Plan for 2021 - Action Plan for 2021 - Annual Report of 2019 - SOPs (remaining SOPs)
7.5	C1 AWP 2020 Audit 1	Audit Topic Assessments and Selection for annual work plan of 2021
7.6	C1 AWP 2020 Audit 2	Special Audit of Food Program for School Children
7.7	C2 AWP 2020 Audit 1	Special Audit of Provision of Diesel to Fishing Vessel
7.8	C2 AWP 2020 Audit 2	CSR Activities of State Owned Enterprises
7.9	C3 AWP 2020 Audit 1	Special Audit of Managing Expatriate Workers
7.10	C3 AWP 2020 Audit 2	Special Audit of Digital School Initiative Project
7.11	C3 AWP 2020 Audit 1	Procurement Audit of Greater Male' Corporation (Thilafushi Corporation)
7.12	C3 AWP 2020 Audit 1	Special Audit of major Projects conducted by Ministry of Housing and Infrastructure (Ring Road, Firework at Opening ceremony of Bridge King Salman Mosque and projects carried out by Auto (Initiative))
7.12	Council Audit	Audit reviews of 8 outsourced councils
	Ad hoc Audits	-



Strategy

The main objective of compliance auditing is to provide the legislature and the intended users with information on whether the audit entity follows parliamentary decisions, laws, policy, and established codes and agreed up on terms, named authorities. The key focus of compliance audit assignments will be to identify the non-compliance and report to intended users.

The main objective of special audits is to conduct a detail examination of serious allegations of fraud, misuse and wastage of public funds. The key focus on special audits will be to obtain sufficient evidence to ensure fraud, misuse and/or wastage has occurred and to submit the report to investigative authorities to take further action.

Staff resources

For the year 2020, C&SAD will have 16 Audit Staffs with an estimated 16,916 Audit Hours available to perform audit related works and 570 Hours for Non-Audit Works. Estimated audit hours available were calculated as follows:

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs x 52 wks x 01 staff	1,820
Audit Manager	3	35 hrs x 52 wks x 03 staff	5,460
Senior Auditors	2	35 hrs x 52 wks x 02 staff	3,640
Auditors	3	35 hrs x 52 wks x 03 staff	5,460
Assistant Auditors	7	35 hrs x 52 wks x 07 staff	12,740
TOTAL (A)	16		29,120
Less: Non-audit hours:			
Public Holidays		20 days x 7hrs x 16 staff	2,240
Annual Leave		30 days x 7hrs x 16 Staff	3,360
Family responsibility Leave		4 days x 7hrs x 16 Staff	448
Sick Leave		10 days x 7hrs x 16 Staff	1,120
Management		1 hr x 48 weeks x 16 staff	768
In-house training		100 Hrs x 16 staff	1,600
Other non-Audit Assignments		60 hrs x 12 staff	720
Hrs. lost due to Ramadan		28 days x 2.5hrs x 16 staff	1,120
TOTAL (B)			11,376
NET HOURS AVAILABLE (A – B)			17,744

Planned Outputs

#	Entity/Task	Audit	Indicative budget (TRY)	Delivery Period
1	Non-Audit Assignment 1:	Design, develop and implement fraud vulnerability and compliance assessment by the end of the year 2019. Under this initiative, the government entities, statutory bodies, state owned enterprises will be assessed on different areas to ensure if the systems	100	Q2



	Fraud Vulnerability and Compliance Assessment	and mechanism required for prevention of fraud are in place and complied with to deter fraud.		
2	Non-Audit Assignment 2: Special audit methodology	Enhance the special audit process by developing and implementing a special audit methodology by 2019 through which the special audit process will be systematized and further improved to add value and deter and detect fraudulent and wasteful activities within the public sector entities.	200	Q2
3	Non-Audit Assignment 3: Citizen's Participation	Increase of citizen's participation in the audit process by 2019 by introducing easy ways of reporting complaints with respect to fraudulent practices and abuse and wastage of resources within the public sector entities.	100	Q3
4	Non-Audit Assignment 4: Other Non-Audit Assignments	<ul style="list-style-type: none"> - Annual Work Plan for 2021 - Action Plan for 2021 - Annual Report of 2019 - SOPs (remaining SOPs) - Audit Topic Assessments and Selection for annual work plan of 2021 	170	Q2
5	C1 AWP 2020 Audit 1	Special Audit of Food Program for School Children	1300	Q2
6	C1 AWP 2020 Audit 2	Special Audit of Provision of Diesel to Fishing Vessel	1000	Q3
7	C2 AWP 2020 Audit 1	CSR Activities of State Owned Enterprises	1000	Q2
8	C2 AWP 2020 Audit 2	Special Audit of Managing Expatriate Workers	1300	Q3
9	C3 AWP 2020 Audit 1	Special Audit of Digital School Initiative Project	1300	Q2
10	C3 AWP 2020 Audit 2	Procurement Audit of Greater Male' Corporation (Thilafushi Corporation)	1000	Q3
11	C3 AWP 2020 Audit 1	Special Audit of major Projects conducted by Ministry of Housing and Infrastructure (Ring Road, Firework at Opening ceremony of Bridge, King Salman Mosque and projects carried out by Auto Creative)	1300	Q3
	Ad hoc Audits		1800	
	Council Audit	Audit reviews of 8 outsourced councils	320	

Pending Audits and On-going audits

#	Year	Audit /Details	Indicative budget (Hrs)	Delivery Period
1	2015	AFC Challenge Cup 2014	16	Q2
2	2015	MOHI- Review of managing and renting out government lands in Male'	50	Q2
3	2017	PRISCO Revenue & Procurement	200	Q2
4	2016	Procurement Practices in MTCC	300	Q2
5	2016	Compliance Audit of Import duty Waive by Maldives Customs	100	Q2
6	2017	MPL-Procurement Special Audit	100	Q2
7	2017	MRDC Special Audit	100	Q2
8	2017	Noomadi Housing Project Special Audit	100	Q2
9	2017	NSPA Compliance Audit	100	Q2
10	2017	MIFCO Special Audit	100	Q2
11	2018	Special Audit of Rasfannu	50	Q2



12	2018	Special Audit of Rasrani Park - MOHI	50	Q3
13	2018	National Diagnostic Service Centre-Special Audit	500	Q2
14	2018	MCST- Procurement of (two projects)	50	Q2
15	2018	WAMCO Special Audit	100	Q2
16	2018	HDC- Special Audit	100	
17	2018	Special Audit on MACL procurement	500	Q2
18	2019	STELCO: Procurement of Goods and Services	500	Q2
19	2019	MWSC Emergency Fund	300	Q2
20	2019	MMPRC-Follow-up review of previous audits	500	Q3
21	2019	Review of Islands Leased from Ministry of Fisheries and Agriculture	500	Q2
22	2019	Ministry of youth and Sports: Special Audit of Sports Arenas	500	Q3
23	2019	Special Audit of Fuel Supplies Maldives	500	Q3
24	2019	Ministry of Housing and Infrastructure: Special Audit of 220 Housing Units	300	Q3
25	2019	Special Audit of land leased to private parties (Bridge View Platform, land lease for Coral Boulevard Housing project, Lease of Local Market Slots and 20 Storey apartment building by Amin)	500	Q3
26	2019	Special Audit of Maafaru Airport	500	Q3
27	Ad hoc Audits	1. Special Audit of Vehicles purchased for JDA 2. Special Audit of Island Aviation (Recruitment, Termination and Promotion of staff) Other Assignments	300	Q3
AUDIT HOURS REQUIRED (C)			17,806	

Resource Summary

Total number of hours available	17,744
Total number of hours required	17,806
Resource surplus	(62)

Under the guidance of AAG Value for Money, Compliance & Special Audit Division, Compliance and Special Audit Department is supervised by Director, Compliance and Special Audit.



Audit Responsibility

The following is a summary of the audits planned for the year 2019:

#	Audit Jobs
AWP 2020	
8.1.1	Board Performance of SOEs
8.1.2	Human Rights Commission
8.1.3	Human Resource in Tourist resorts
8.1.4	Regional airport development and expansion program
8.1.5	Prosecutor General's Office
8.1.6	IDI assignment - SAI Leading by example in implementing ISSAI 30 - Code of ethics
	Ad hoc assignment 1
	Ad hoc assignment 2
Backlog Assignments	
8.2.1	Efficiency of Sea cargo clearance process
8.2.2	Enforcement of Public Service Media Act
8.2.3	Service coordination for people with developmental disabilities
8.2.4	Storm water management in Male' City
8.2.5	Effectiveness of training and development of teachers
8.2.6	Review to examine the Human Resource Management in the Public Sector
8.2.7	Effectiveness of fisheries sector development programs
8.2.8	Management of Zakat Fund
8.2.9	Other backlog assignments
Local Council Audit Review	
	Review of Local council audits (3 Managers * 8 Councils = 24 Audits * 80 hours)



Strategy

The performance audit department (PAD) was established in 2014. The objective of this department is to promote better value-for-money within public bodies by highlighting and demonstrating to audited bodies ways in which they could make improvements to realize financial savings or reduce costs; provide a better quality of service; strengthen and enhance their management, administrative, and organizational processes, and achieve their aims and objectives more cost-effectively. The department will also conduct studies to examine value for money in the administration of various schemes and programs designed to improve the lives of citizens. Our main outputs are performance audit reports to Parliament, the President and the audited entities. The Maldivian taxpayers also have access to our audit reports through the AGO's official website www.audit.gov.mv

In the last four years since the PAD was established, it has produced and published nine audit reports focusing on the value for money of public sector entities, SOEs, government



programs and projects. Currently, there are seven audits at the reporting stage. These include two audits – an audit of preparedness for the implementation of sustainable development goals (SDGs) and an audit of institutional frameworks for fighting corruption – being conducted as part of an ongoing capacity building programme carried out by the IDI (INTOSAI Development Initiative).

The PAD's work in future will be heavily influenced by the UN Agenda for SDGs as the Government of Maldives signed a commitment in 2015 to achieving SDGs. However, the PAD will ensure that it contributes to the AGO's strategic goal of making a difference to the lives of citizen through selection of topics that are relevant and timely.

Staff Resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x 52 wks. x 1 staff	1,820
Audit Manager	3	35 hrs. x 52 wks. x 3 staff	5,460
Senior Auditors	5	35 hrs. x 52 wks. x 5 staff	9,100
Auditors	6	35 hrs. x 52 wks. x 6 staff	10,920
Assistant Auditor	3	35 hrs. x 52 wks. x 3 staff	5,460
TOTAL (A)	19		32,760
Less: Non-audit hours:			
Public holidays		20 days x 7 hrs. x 19 staff	2,660
Annual leave		30 days x 7 hrs. x 19 staff	3,990
Family Responsibility Leave		4 days x 7 hrs. x 19 staff	532
Sick Leaves		10 days x 7 hrs. x 19 staff	1,330
Management		(1,820 + 5,460) x 50%	3,640
In-house Training		40 x 19	760
Short Term Training			472
Maternity Leave		105 days. x 7 hrs x 1 staff	735
Release from work		(154 +280)	434
Hrs. lost due to Ramadan		28 hrs. x 2.5hrs x 19 staff	1,330
TOTAL (B)			15,883
NET HOURS AVAILABLE (A – B)			16,877

Planned Outputs

The following is a summary of the audits planned for the year 2020:

AUDIT JOBS	Indicative budget (Hrs)
Board Performance of SOEs	2100
Human Rights Commission	2100
Human Resource in Tourist resorts	2100
Regional airport development and expansion program	1500
Prosecutor General's Office	1500
IDI assignment - SAI Leading by example in implementing ISSAI 30 - Code of ethics	300
Efficiency of Sea cargo clearance process	750
Enforcement of Public Service Media Act	500
Service coordination for people with developmental disabilities	750
Storm water management in Male' City	750
Effectiveness of training and development of teachers	900
Efficiency and Effectiveness of monitoring food safety practices	750



Review to examine the Human Resource Management in the Public Sector	900
Effectiveness of fisheries sector development programs	750
Management of Zakath Fund	600
Other backlog assignments	900
Ad hoc assignments	
Review of Local council audits (3 Managers * 8 Councils = 24 Audits * 80 hours)	1920
Ad hoc assignment 1	1000
Ad hoc assignment 2	1000
TOTAL HOURS REQUIRED (C)	21,070

Resource summary

Total number of hours available	16,877
Total number of hours required	21,070
Resource shortage	(4,193)

Under the guidance of AAG Value for Money, Compliance & Special Audit Division, Performance Audit Department is supervised by Director, Performance Audit



Audit responsibility

Southern Regional Office (SRO) of the Auditor General's Office is established to provide audit and assurance services to the citizens in the southern most atolls of the Country more closely. Namely, Addu City and Fuvahmulaku city and Gaafu Dhaal and Gaafu Alif atolls. Whilst regular audits conducted by the SRO include financial and compliance audits, performance and special audits will be conducted as and when the need arises.

SRO is assigned the mandate of auditing 22 local councils (cities, atolls and island councils combined), 35 schools, 23 health sector entities (hospitals and health centres combined), and 26 magistrate courts and 5 offices of independent institutions. Also there are 26 SOE audits and 14 other public sector audits. SRO is responsible for the audits of the following entities.

#	Audit Jobs
1.	Two City Councils
2.	Two atoll councils
3.	18 island councils
4.	35 Schools
5.	23 health centers (Regional, Atoll and Health Centres combined)
6.	One superior court
7.	25 magistrate courts
8.	Five offices of independent institutions
9.	26 SOE Audits
10.	14 other public sector entities



Strategy

Audit of Local Councils

SRO handles audits of over 2 city councils, 2 atoll councils and 18 island councils. Depending on the ability of the council to prepare financial statements, SRO conducts financial or compliance audits at such councils. That is, if a council prepares and presents financial statements, SRO will conduct financial statement audits. However, for those that fail to prepare financial statements, whilst reminding and urging/assisting them to prepare and present financial statements for the next year, SRO conducts compliance audits for a given year.

Audit of public institutions

In addition to conducting council audits, SRO assists audits of public institutions immensely. These are the audits of hospitals, schools and judiciary and independent institutions that are reported at accountable agency level, such as at the level of Ministry of Education, Ministry of Health, Department of Judiciary, Maldives Customs, etc. However, the actual outputs of the SRO in respect to these audits are published in the form



of Management letters (ML), whilst material issues from amongst the ML issues are incorporated into the respective reporting agencies audit report as qualification matters.

Other Streams of audits

SRO brings value addition through other forms of audits that it conducts. Cases of misuse or embezzlement of funds at offices of public institutions situated in four southernmost atolls are investigated upon tip-offs and suspected cases identified during the course of the audits discussed above. Additionally, SRO also conducts financial and other forms of audits of SOEs located in the region.

Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Audit Manager	1	35 hrs. x 52 wks. x 01 staff	1,820
Senior Auditors	0	35 hrs. x 52 wks. X 0 staff	-
Auditors	2	35 hrs. x 52 wks. x 02 staff	3,640
Assistant Auditors	5	35 hrs. x 52 wks. x 05 staff	9,100
TOTAL (A)	8		14,560
Less: Non-audit hours:			
Public holidays		20 days x 7 hrs. x 8 staff	1,120
Annual leave		30 days x 7 hrs. x 8 staff	1,680
Family Responsibility Leave		4 days x 7 hrs. x 8 staff	560
Sick Leave		10 days x 7 hrs. x 8 staff	672
Management		(1,820) x 50%	910
In-house training (CPD)		40 hrs. x 8	320
Short term Training - India/Malaysia/Sri Lanka		30 days x 7 hrs. x 1 staff	210
Maternity Leave		60 days x 7 hrs. x 0 staff	-
Release from work for exam		54 days x 7 hrs x 1 staff	378
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 08 staff	560
TOTAL (B)			5,850
NET HOURS AVAILABLE (A – B)			8,710



Planned outputs

AUDIT JOB	2020 FINAL AUDIT		2021 INTERIM AUDIT	
	Indicative Budget Hrs.	To be completed by	Indicative Budget Hrs.	To be completed by
Local Councils				
Secretariat G.Dh. Atoll Faresmaathodaa Council	140	20-Aug-2020		
Secretariat G.Dh. Atoll Gadhoor Council	140	20-Aug-2020		
Secretariat G.Dh. Atoll Hoadedhoo Council	140	20-Aug-2020		
Secretariat G.Dh. Atoll Madaveli Council	140	20-Aug-2020		
Secretariat G.Dh. Atoll Nadella Council	140	20-Aug-2020		
Secretariat G.Dh. Atoll Rathafandhoo Council	140	20-Aug-2020		



Secretariat G.Dh Fiyooaree Council	140	20-Aug-2020	
Secretariat G.Dh. Atoll Vaadhoo Council	140	20-Aug-2020	
Secretariat G.Dh. Atoll Council	168	20-Aug-2020	
Secretariat G.Dh. Atoll Thinadhoo Council	140	20-Aug-2020	
Secretariat GA. Kolamaafushi Council	140	20-Aug-2020	
Secretariat GA. Dhevadhoo Council	140	20-Aug-2020	
Secretariat GA. Kanduhulhudhoo Council	140	20-Aug-2020	
Secretariat GA. Gemanafushi Council	140	20-Aug-2020	
Secretariat GA. Kodey Council	140	20-Aug-2020	
Secretariat GA. Dhaandhoo Council	140	20-Aug-2020	
Secretariat GA. Nilandhoo Council	140	20-Aug-2020	
Secretariat GA. Maamendhoo Council	140	20-Aug-2020	
Secretariat GA. Atoll Atoll Council	140	20-Aug-2020	
Secretariat GA. Vilingili Council	168	20-Aug-2020	
Secretariat Addu City Council	360	18-Apr-2020	
Secretariat Fuhmulaku City Council	168	20-Sep-2020	
Hours Required (A)	3,348		
<u>School/Education Centres</u>			
Sharafuddin School	180	30-Mar-2020	
Maradhoo Feydhoo School	168	19-Mar-2020	
Addu High School	180	30-Mar-2020	
Aboobakuru School	168	10-May-2020	
GA. Atoll AEC	168	10-May-2020	
Feydhoo School	168	10-May-2020	
Thinadhoo School	168	10-May-2020	
Fiyori School	168	10-May-2020	
Hoadedhoo School	168	10-May-2020	
GN. AEC	180	10-May-2020	
Kandu huladhoo School	180	20-Aug-2020	
Madharasathul Sulthaan Mohamed	168	20-Aug-2020	
Hours Required (B)	2,064		
<u>Hospital/Health Centres</u>			
Addu Atoll Regional Hospital	240	06-Apr-2020	
Dr. Abdhusamadhu Memorial Hospital	180	10-May-2020	
GA. Atoll Hospital	180	10-May-2020	
Fuvahmulaku Atoll Hospital	180	10-May-2020	
G.Dh Gahdhoo Health Centre	140	20-Aug-2020	
Hours Required (C)	920		
<u>Department of Judicial Administration</u>			
S.Hithadhoo Magistrate Court	48	20-Apr-2020	
Gn. Fuvahmulaku Magistrate Court	48	10-May-2020	



GA. Dhaandhoo Magistrate Court	48	20-Aug-2020		
High Court Southern Branch	48	26-Sep-2020		
Hours Required (D)	192			
Special Audit				
Project and Special Audits - as and when requested by PSAD.	300	20-Dec-2020		
Hours Required (E)	300			
State-Owned Enterprise				
Hulhudhoo Fisheries Complex	168	26-Sep-2020		
FENAKA	168	11-Oct-2020		
Ice plant	168	11-Oct-2020		
Waste Management Corporation	168	26-Oct-2020		
Hithadhoo Ports LTD	168	26-Oct-2020		
Hours Required (F)	840			
TOTAL HOURS REQUIRED (A+B+C+D+E+F)	7,700			

Resource Summary

Total number of hours available	8,710
Total number of hours required	7,700
Resource shortage	(1010)

The Deficit, will be covered by existing staff working overtime.



عَدُوٌّ 2 : رَجِيحٌ بِرَجِيحٍ
