



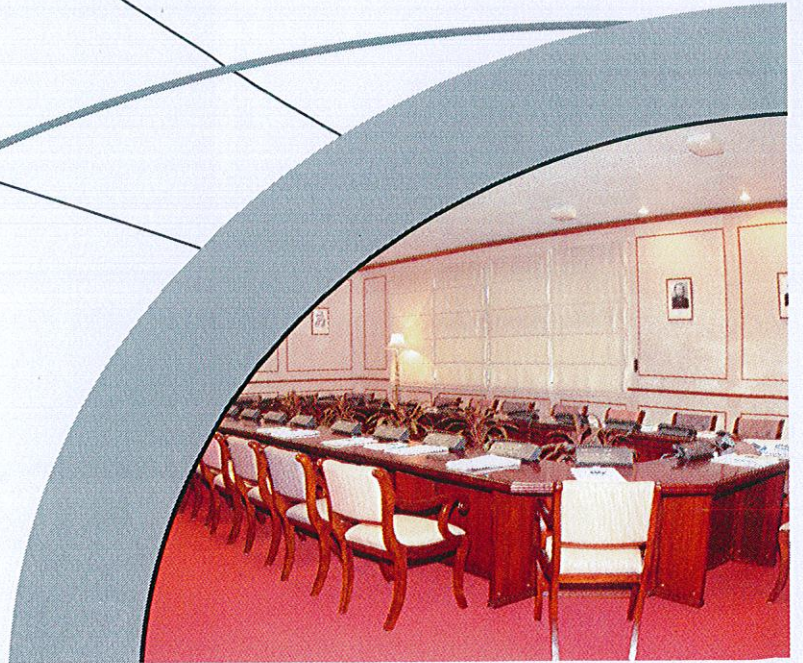
سازمان آموزش عالی و پژوهش

تذکره ریزش بار 2017

تذکره ریزش بار و سایر ریزش بارها در سال 2018
تبریز - سازمان آموزش عالی و پژوهش

09 آذر 1396

تبریز - سازمان آموزش عالی و پژوهش: 02-1/2017/1-30



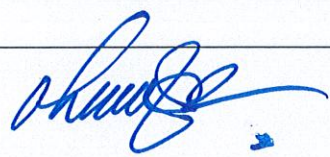
3. لا تفرق بين قريش وبنو قريظة وبنو نضير
4. لا تفرق بين قريش وبنو قريظة وبنو نضير
5. لا تفرق بين قريش وبنو قريظة وبنو نضير
6. لا تفرق بين قريش وبنو قريظة وبنو نضير
7. لا تفرق بين قريش وبنو قريظة وبنو نضير
8. لا تفرق بين قريش وبنو قريظة وبنو نضير
9. لا تفرق بين قريش وبنو قريظة وبنو نضير
10. لا تفرق بين قريش وبنو قريظة وبنو نضير
11. لا تفرق بين قريش وبنو قريظة وبنو نضير
12. لا تفرق بين قريش وبنو قريظة وبنو نضير
13. لا تفرق بين قريش وبنو قريظة وبنو نضير

3.0 دَعْوَاهُمْ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا:

1. دَعْوَاهُمْ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا: 1- أَيْ عَنِ الْعَلَمِ فِي تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا (27 سَبْعِينَ وَ سِتًّا مِائَةً 2017)
- سَبْعِينَ وَ سِتًّا مِائَةً 2018 وَ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا: 2018 وَ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا: 2018
- وَ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا: 2018

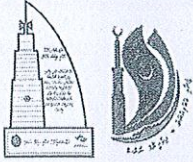
4.0 تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا:

- دَعْوَاهُمْ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا: 2018 وَ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا: 2018
- دَعْوَاهُمْ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا: 2017 وَ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا: 14
- دَعْوَاهُمْ تَلَفُّظًا وَ دَلِيلًا عَلَى تَمَيُّزِهِمْ بِمُرْتَبَاتِهِمْ فِي دَرَجَاتِهِمْ وَ تَلَفُّظًا: 2017



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محکمہ معاشی و سماجی امور
گورنمنٹ آف گلگت بلتستان
گورنمنٹ آف خیبر پختونخوا
گورنمنٹ آف سندھ



گورنمنٹ آف گلگت بلتستان
AUDITOR GENERAL'S OFFICE

گورنمنٹ آف گلگت بلتستان	
1999	12-25
27-9-2017	F
1350	28/9/2017

گورنمنٹ آف گلگت بلتستان
گورنمنٹ آف گلگت بلتستان

7-FINE/57/2017/27

گورنمنٹ آف گلگت بلتستان
گورنمنٹ آف گلگت بلتستان

گورنمنٹ آف گلگت بلتستان
گورنمنٹ آف گلگت بلتستان

#	تفصیل	مبلغ
1	گورنمنٹ آف گلگت بلتستان	795,000.00
2	گورنمنٹ آف گلگت بلتستان	36,182,690.00
3	گورنمنٹ آف گلگت بلتستان	1,044,540.00
4	گورنمنٹ آف گلگت بلتستان	1,180,090.00
5	گورنمنٹ آف گلگت بلتستان	3,105,536.00
6	گورنمنٹ آف گلگت بلتستان	8,292,139.00
	مجموعہ	50,599,994.00

گورنمنٹ آف گلگت بلتستان
گورنمنٹ آف گلگت بلتستان

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27

گورنمنٹ آف گلگت بلتستان

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گورنمنٹ آف گلگت بلتستان

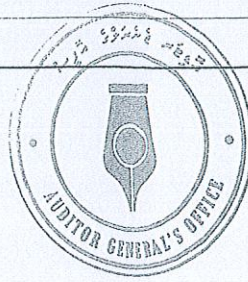
گورنمنٹ آف گلگت بلتستان
گورنمنٹ آف گلگت بلتستان

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2020 - 2018 کے سالانہ رپورٹ

2018، 2019 اور 2020 کے سالانہ رپورٹ کے نتائج کا موازنہ

2020 کے سالانہ رپورٹ	2019 کے سالانہ رپورٹ	2018 کے سالانہ رپورٹ	شرح
(10)	(9)	(8)	(1)
51,063,163	49,931,040	48,899,294	میرٹھ کے نتائج
2,055,747	1,869,770	1,700,700	ٹاؤن کے نتائج
53,118,910	51,800,810	50,599,994	کل نتائج
میرٹھ کے نتائج			
36,977,690	36,977,690	36,977,690	210 ڈیپارٹمنٹ کے نتائج
1,044,540	1,044,540	1,044,540	213 ڈیپارٹمنٹ کے نتائج
3,637,383	3,360,129	3,105,536	221 ڈیپارٹمنٹ کے نتائج
787,182	715,620	650,564	222 ڈیپارٹمنٹ کے نتائج
6,103,849	5,548,953	5,044,503	223 ڈیپارٹمنٹ کے نتائج
1,427,909	1,298,099	1,180,090	225 ڈیپارٹمنٹ کے نتائج
391,798	356,180	323,800	226 ڈیپارٹمنٹ کے نتائج
692,812	629,829	572,572	228 ڈیپارٹمنٹ کے نتائج
51,063,163	49,931,040	48,899,294	کل نتائج
ٹاؤن کے نتائج			
106,480	96,800	88,000	421 ڈیپارٹمنٹ کے نتائج
1,949,267	1,772,970	1,612,700	423 ڈیپارٹمنٹ کے نتائج
2,055,747	1,869,770	1,700,700	کل نتائج
ڈیپارٹمنٹ کے نتائج			
15,056,400	15,056,400	15,056,400	211 ڈیپارٹمنٹ کے نتائج
21,921,290	21,921,290	21,921,290	212 ڈیپارٹمنٹ کے نتائج
36,977,690	36,977,690	36,977,690	کل نتائج
ڈیپارٹمنٹ کے نتائج			
14,922,000	14,922,000	14,922,000	211 ڈیپارٹمنٹ کے نتائج
134,400	134,400	134,400	211001 ڈیپارٹمنٹ کے نتائج
15,056,400	15,056,400	15,056,400	کل نتائج



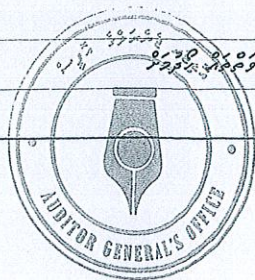
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2020 ھجری سن	2019 ھجری سن	2018 ھجری سن	نوع و تفصیل
(10)	(9)	(8)	(1)
			212 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
2,286,000	2,286,000	2,286,000	212002 <u>تعمیراتی اخراجات</u>
447,000	447,000	447,000	212005 <u>تعمیراتی اخراجات کے لیے اخراجات</u>
69,500	69,500	69,500	212008 <u>تعمیراتی اخراجات کے لیے اخراجات</u>
2,922,000	2,922,000	2,922,000	212009 <u>تعمیراتی اخراجات کے لیے اخراجات</u>
57,600	57,600	57,600	212011 <u>تعمیراتی اخراجات کے لیے اخراجات</u>
4,530,000	4,530,000	4,530,000	212014 <u>تعمیراتی اخراجات کے لیے اخراجات</u>
201,600	201,600	201,600	212024 <u>تعمیراتی اخراجات</u>
11,065,590	11,065,590	11,065,590	212027 <u>تعمیراتی اخراجات</u>
342,000	342,000	342,000	212999 <u>تعمیراتی اخراجات کے لیے اخراجات</u>
21,921,290	21,921,290	21,921,290	جے

2020 ھجری سن	2019 ھجری سن	2018 ھجری سن	نوع و تفصیل
(10)	(9)	(8)	(1)
			213 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
1,044,540	1,044,540	1,044,540	213006 <u>تعمیراتی اخراجات کے لیے اخراجات</u>
1,044,540	1,044,540	1,044,540	جے

2020 ھجری سن	2019 ھجری سن	2018 ھجری سن	نوع و تفصیل
(10)	(9)	(8)	(1)
			221 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
346,938	315,399	286,726	221001 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
57,541	52,310	47,554	221002 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
1,233,926	1,175,168	1,119,207	221003 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
1,998,978	1,817,253	1,652,048	221004 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
3,637,383	3,360,129	3,105,536	جے

2020 ھجری سن	2019 ھجری سن	2018 ھجری سن	نوع و تفصیل
(10)	(9)	(8)	(1)
			222 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
326,780	297,072	270,066	222001 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
36,240	32,945	29,950	222002 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
3,025	2,750	2,500	222003 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
18,150	16,500	15,000	222004 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
17,709	16,099	14,635	222005 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
41,745	37,950	34,500	222006 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
121,000	110,000	100,000	222007 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
101,866	92,606	84,187	222008 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
13,220	12,019	10,926	222009 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
81,070	73,700	67,000	222010 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
3,630	3,300	3,000	222011 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
22,747	20,679	18,799	222999 <u>تعمیراتی اخراجات اور دیگر اخراجات</u>
787,182	715,620	650,564	جے



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2020ء سال	2019ء سال	2018ء سال
حقوق و سہولتیں	حقوق و سہولتیں	حقوق و سہولتیں
(10)	(9)	(8)

اداریہ اخراجات

(1)

223 تعمیراتی کاموں کے اخراجات

231,877	210,797	191,634
745,937	678,125	616,477
87,183	79,257	72,052
548,806	498,915	453,559
196,020	178,200	162,000
202,796	184,360	167,600
13,310	12,100	11,000
133,705	121,550	110,500
37,510	34,100	31,000
52,030	47,300	43,000
3,590,070	3,263,700	2,967,000
3,850	3,500	3,181
3,630	3,300	3,000
21,780	19,800	18,000
93,775	85,250	77,500
141,570	128,700	117,000
6,103,849	5,548,953	5,044,503

مجموعہ

225 تعمیراتی کاموں کے اخراجات

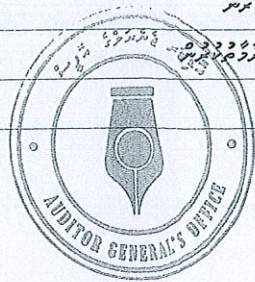
205,197	186,542	169,584
788,748	717,044	651,858
134,339	122,126	111,024
299,625	272,386	247,624
-	-	-
1,427,909	1,298,099	1,180,090

مجموعہ

226 اداریہ اخراجات

114,950	104,500	95,000
29,040	26,400	24,000
42,350	38,500	35,000
18,150	16,500	15,000
80,828	73,480	66,800
90,750	82,500	75,000
15,730	14,300	13,000
391,798	356,180	323,800

مجموعہ



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2020ء کا سال	2019ء کا سال	2018ء کا سال
حقوق نامہ کے تحت	حقوق نامہ کے تحت	حقوق نامہ کے تحت
(10)	(9)	(8)

(1)

692,812	629,829	572,572
692,812	629,829	572,572

228
 228007
 228007

106,480	96,800	88,000
106,480	96,800	88,000

421
 421002

156,090	141,900	129,000
278,905	253,550	230,500
6,050	5,500	5,000
10,000	10,000	10,000
548,735	498,850	453,500
949,487	863,170	784,700
1,949,267	1,772,970	1,612,700

423
 423001
 423002
 423005
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 423007
 423008



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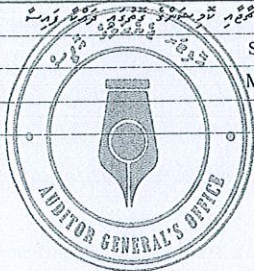


2020	2019
2020	2019
13,220	12,019
81,070	73,700
231,877	210,797
745,937	678,125
548,806	498,915
196,020	178,200

18	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
18	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
1,926	3,630	3,300	3,926.00	7,000.00	3,500	2	1	1	222009	1,926	3,630	3,300
7,000	22,747	20,679	2,000.00	2,500.00	2,500	1	1	1	222010	7,000	22,747	20,679
30,000.00	231,877	210,797	30,000.00	20,000.00	30,000	1	2	1	222011	30,000.00	231,877	210,797
3,000	745,937	678,125	3,000.00	3,000.00					222011	3,000	745,937	678,125
15,680.00	87,183	79,257	15,680.00	3,119.45					222999	15,680.00	87,183	79,257
191,633.71	548,806	498,915	191,633.71						223001	191,633.71	548,806	498,915
144,000.00	-	-	144,000.00	472,476.99					223002	144,000.00	-	-
18,000.00	-	-	18,000.00	7,200.00					223003	18,000.00	-	-
46,852.00	-	-	46,852.00		53	884			223004	46,852.00	-	-
453,558.86	196,020	178,200	453,558.86						223004	453,558.86	196,020	178,200
	-	-							223005		-	-
	-	-							223006		-	-
162,000	-	-	162,000.00	13,500	12				223007	162,000	-	-

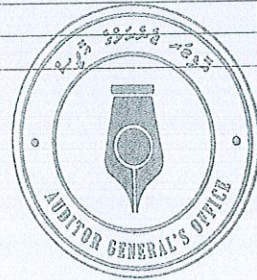
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2020	2019	2018	بھاری	بھاری	بھاری	بھاری	بھاری	بھاری
2020	2019	2018	بھاری	بھاری	بھاری	بھاری	بھاری	بھاری
202,796	184,360	167,600						223008
			3,600.00					SRO
			96,000.00	8,000	12			
			24,000.00	2,000	12	بھاری		
			24,000.00	2,000	12	بھاری		
			20,000.00	20,000	1	بھاری		
			-					
13,310	12,100	11,000						223009
			1,000.00					SRO
			6,000.00	6,000	1	بھاری		
			4,000.00	4,000	1	بھاری		
			-					
133,705	121,550	110,500						223010
			9,500.00	9,500	1	بھاری		
			1,000.00					SRO
			100,000.00	25,000	4	بھاری		Video Messages
37,510	34,100	31,000						223011
			1,000.00					SRO
			30,000.00	30,000	1	بھاری		
52,030	47,300	43,000						223012
			2,000.00					SRO
			15,000.00	1,250	12	بھاری		
			24,000.00	12,000	2	بھاری		Stakeholder forum
			2,000.00	20	100	بھاری		Refreshment x 2
-	-	-						223013
3,590,070	3,263,700	2,967,000						223016
			2,967,000.00	23,000	129			
3,850	3,500	3,181						223017
			2,000.00					SRO
			1,181.45					Male'
3,630	3,300	3,000						223019
			3,000.00	3,000	1	بھاری		
-	-	-						223020
21,780	19,800	18,000						223024
			3,000.00					SRO
			15,000.00					Male'

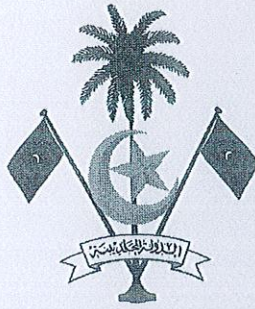


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حقوقی سال 2020	حقوقی سال 2019	حقوقی سال 2018	بیلڈ اپ	تعمیرات	تعمیرات و مرمت	بیلڈ اپ	حقوقی سال	تفصیلی
93,775	85,250	77,500					223025	بیلڈ اپ، تعمیرات و مرمت، سروسز، سٹاف، سٹورس، سٹریٹ لائٹس، سٹریٹ ٹرانسپورٹ، سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
			72,500.00	14,500	5			
			5,000.00	5,000	1			
141,570	128,700	117,000					223999	سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
			9,000.00	150	60			
			5,000.00	5,000	1			
			3,000.00	3,000	1			
			100,000.00					
114,950	104,500	95,000					226002	سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
			55,000.00					
				200,000	1			
				200,000	1			
			20,000.00	20,000	1			
			20,000.00					
29,040	26,400	24,000					226006	سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
29,040	26,400		24,000.00	24,000	1			
42,350	38,500	35,000					226007	سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
42,350	38,500		35,000.00	35,000	1			
18,150	16,500	15,000					226009	سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
			10,000.00	10,000	1			
			5,000.00	5,000	1			
80,828	73,480	66,800					226010	سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
			16,800.00					
			50,000.00	50,000	1			
90,750	82,500	75,000					226012	سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
90,750	82,500		75,000.00	75,000	1			
15,730	14,300	13,000					226016	سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
3,630	3,300		3,000.00	3,000	1			
12,100	11,000		10,000.00	10,000	1			
692,812	629,829	572,572					228007	سٹریٹ ٹریڈ، سٹریٹ ٹریڈ لائٹس، سٹریٹ ٹریڈ سٹالز، سٹریٹ ٹریڈ سٹالز لائٹس، سٹریٹ ٹریڈ سٹالز سائین
			15,420.00	7,710	2			
			8,820.00	8,820				
			450,000.00		50			
			98,332.00					



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AUDITOR GENERAL'S OFFICE

REPUBLIC OF MALDIVES

AUDITOR GENERAL'S OFFICE

REPUBLIC OF MALDIVES

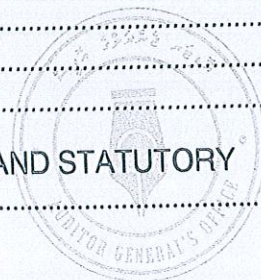
ANNUAL WORK PLAN 2018

September 2017



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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 2018 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.

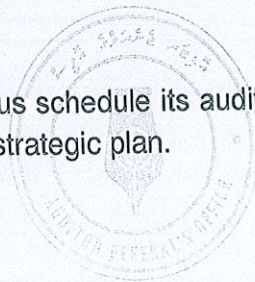
The past year, AGO also inaugurated its strategic plan for the period 2017-2019. This is a major progress in creating transparency and awareness of the auditing process to the public and it's stakeholders alike.

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 144,687. However, 93,607 hours are available for audit, 51,080 are for support services. We require 120,083 audit hours, therefore there is a shortage of 26,476.

Thus, in 2018 the AGO plans to deliver:

Department 1: Corporate Services Department

- Information and Communication Technology
- Administration & Procurement
- Accounts and Finance
- Human Resource

Department 2: Technical Services Department

- Licensing, Quality Control, Methodology Development and Project Management
- Reporting and Follow-up
- Information Systems Audit and Team Mate Administration
- Legal Services
- Institute of Audit and Assurance
- Information Systems Audit and Team Mate Administration
- Audit Planning Portfolio Management and Stakeholder Relations

Department 3: Financial Statement Audit - Public Sector

- 13 Government Agencies (responsible Agencies)
- 43 Local council audits (Review)
- 4 Local council audits (In house)
- 1 Audit (work in progress)

Department 4: Financial Statement Audit – SOEs and Statutory bodies

- 16 Audits which will be undertaken by private sector audit firms on behalf of the Auditor General;
- 9 Audits will be conducted in-house
- 17 Statutory bodies audit review
- 8 Donor-funded projects (Financial Statement audit)
- 43 Local council audits (review)
- 4 Local council audits (in-house)
- 4 Audits (work in progress)



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Department 5: Consolidation, Debt and Revenue Audit

- 9 audit, public sector entities audit opinion on the financial statements
- 43 Local council audits (Review)
- 2 Local council audits
- 27 Audits (work in progress)

Department 6: Compliance and Special Audits

- 6 special investigations and reviews
- Develop compliance audit manual
- Design, develop and implement Fraud Vulnerability and Compliance Assessment
- Implement special audit methodology
- Citizen partnership
- 1 Audit (work in progress)

Department 7: Performance Audit

- 9 Performance audit studies
- 4 Performance reviews (work in progress)

Overseen by the Auditor General

- AG bureau
- Internal Audit



AGO RESOURCES AND PRIORITIES

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:

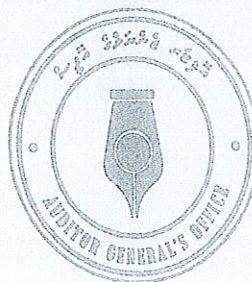
- a) All government ministries;
- b) Departments operating under government ministries;
- c) Other government departments and agencies;
- d) All offices and organizations operating under legislative authority;
- e) Independent commissions and independent offices established in accordance with the constitution 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 137 staff (including AG, AAGs and staff members undergoing long-term overseas training). Recruitment before the end of 2017 will involve a further 17 staff; and the budget requested for 2018 allows for an increase of another 8 staff bringing the total for the AGO of 150. The programme of work put forward in this plan

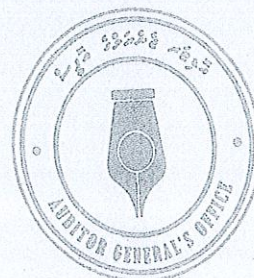
The priority for the AGO in 2018 is to undertake the financial audits of the 2017 accounts of Ministries and State-owned Enterprises (SOEs) and to clear the backlog of reports outstanding from the financial years 2015, 2016 and 2017. Out of the 8 staff budgeted for 2018, 2 staff to be recruited for administrative work and 6 staff to be recruited for audit.

In 2018, the AGO will build on this progress. All ministry audits, statutory bodies and SOE audits will be planned by the end of 2017 (and interim audits will be completed for the larger entities by then). This will put the AGO in a good position to complete the 2017 audits by the 31st May 2018 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	Technical Services Department	1) Portfolio Management 2) Annual Work plan 3) Quality control 4) Reporting & Follow-up 5) Training & Development 6) Stakeholder relations 7) Legal services 8) Information Systems Audit.
2	Corporate Services Department	1) HRM 2) Finance 3) Administration 4) IT, MIS 5) Maintenance and logistics
3.	Overseen by the Auditor General	1) AG Bureau 2) Internal Audit
	Audit Departments	Type of Audit
	Financial Statement Audit - Public Sector	◦ Financial statement audit
	Financial Statement Audit – SOEs and Statutory bodies	◦ Financial statement audit
	Compliance and Special Audits	◦ Compliance audit
	Performance Audit	◦ Performance audits and reviews
	Consolidation, Debt and Revenue Audit	◦ Financial Statement audit and revenue audit
	SRO – Southern Regional Office	◦ Financial audit, special audit, compliance audit



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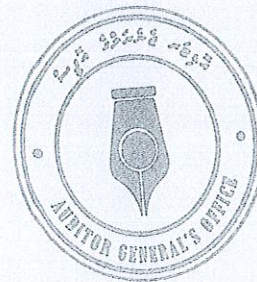
The new structure was established during the fiscal year (2016). Some key positions, however, have remained vacant over this time, and these need to be filled to ensure adequate management services oversight.

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 Communication Technology Unit (ICT)

Action Objectives	Action Steps	Timeframe	Responsible Party
Upgrading office wireless network	<ul style="list-style-type: none"> • Network administration • Trouble-shooting 	On going	Manager & Staff
Upgrading the equipment used for capturing the events of AGO.	<ul style="list-style-type: none"> • Procurement of related equipment 	Before the end of Q2	Manager & Staff
Install an interactive board (or podium) at the seminar hall.	<ul style="list-style-type: none"> • Procurement of related equipment • Setup and Installation 	Before the end of Q3	Manager & Staff
Setting up an additional server at the server room at main branch, to be used for redundant or failover server.	<ul style="list-style-type: none"> • Procurement of related equipment 	Before the end of Q3	Manager & Staff
Installation of Backup server offsite	<ul style="list-style-type: none"> • Install at offsite 	Q2	Manager and Staff
Upgrading the laptop systems, either by replacing the laptops or by upgrading the existing systems.	<ul style="list-style-type: none"> • Procurement of related equipment 	Q1	Manager and Staff

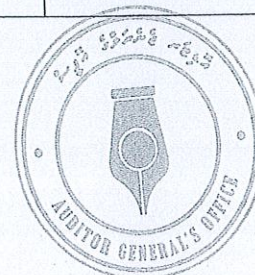


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AGO- Intranet development	<ul style="list-style-type: none"> Working on the initial stages of developing an audit management software. "Yaumiyya" management system Procurement management system Helpdesk system Modifying the HR system. Release a new version of the website, with improved appearance and features. Modification and bug fixing of existing modules. 	All year	Manager and Staff
Audit App development	<ul style="list-style-type: none"> Developing the app. 	Q3	Manager & Staff

Work Plan-Administration & Procurement Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Renewal of agreement	<ul style="list-style-type: none"> Addu - security agreement Cleaning agreement Anti-virus agreement 	January	Admin and Procurement
Procurement of major Assets	<ul style="list-style-type: none"> Blinds Cupboard AC AG room sofa set 	January – December	Admin and Procurement
General Administration	<ul style="list-style-type: none"> Reception Entry and dispatch Correspondence and handling Administrative and clerical works Disposal of fixed assets Management and administration of the filing system 	January – December	Manager, Admin and Procurement
Procurement	<ul style="list-style-type: none"> Maintain fixed asset register and stock Procurement tasks (Bids, Agreements, POs) Work with bid committee 	January – December	Manager, Admin and Procurement
Development Work	<ul style="list-style-type: none"> Process re-engineering of major tasks Develop software to manage unit work and make things more efficient 	January – December	Manager, Admin and Procurement. ICT unit
Security, Repair and Maintenance	<ul style="list-style-type: none"> Office cleaning Security Routine repair and maintenance of office premises and other assets 	January – December	Manager, Admin and Procurement

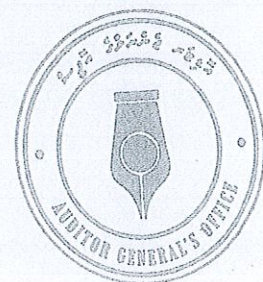


Security, Repair and Maintenance	<ul style="list-style-type: none"> Repair ceiling 3rd Floor renovation and furniture Flooring (Novilon replacement on 1st Floor) Toilet repair (1st Floor) Tearoom repair (3rd Floor) 	April-May	Manager, Admin and Procurement
Capital Expenditure	<ul style="list-style-type: none"> AGO Kulhudhufushi plot boundary wall 	July	Manager, Admin and Procurement
Development Work	<ul style="list-style-type: none"> Inventory Verification Check and settle all procurement Auction of unusable items Inventory Verification Prepare for external audit 		Manager, Admin and Procurement

Work Plan-Accounts and Finance Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Annual budgeting and financial planning	<ul style="list-style-type: none"> Coordinate with other Departments/ Units to get details of annual and estimated budgets of 2019 Compile the budget and present to Executive Committee for discussions Finalize the budget and send it to PAC and Ministry of Finance & Treasury 	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. 	February	Manager, Accounts & Finance
Preparation of Quarterly Reports	<ul style="list-style-type: none"> Prepare the reports at the end of each quarter. Present it to Executive Committee. Prepare Cash flow statement and send it to MOFT. 	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. Reconcile SAP against GL. Prepare budget control as and when required. 	January – December	Manager, Accounts & Finance

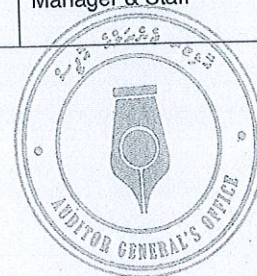
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Daily routine work	<ul style="list-style-type: none"> ◦ Prepare payment voucher and file it. ◦ Enter payment voucher to SAP and check payment status. ◦ Manage petty cash, record it in the books, enter to SAP and file petty cash notes. ◦ Manage safe and update its records. ◦ Prepare receipts & deposit to MMA. ◦ Prepare documents related to salary and deposit /send cheques related to salary. 	January – December	Manager, Accounts & Finance
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Work Plan-Human Resources Unit

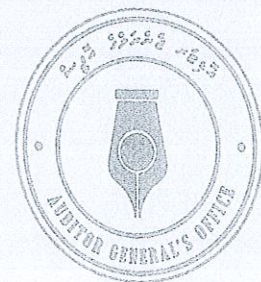
Action Objectives	Action Steps	Timeframe	Responsible Party
Administration of HR unit	<ul style="list-style-type: none"> ◦ Attend all administrative issues and correspondences and supervise all HR staff, 	Daily	Manager & Staff
Payroll	<ul style="list-style-type: none"> ◦ Monthly payroll administration including Attendance and OT management 	Every month	Manager & Staff
Performance appraisal	<ul style="list-style-type: none"> ◦ Performance appraisal, training, assistance, monitoring, and moderation & follow-up 	Bi-annually	Manager & Staff
HR committee	<ul style="list-style-type: none"> ◦ To conduct the meeting in a timely manner and maintain the record of minutes and implement committee decisions, as approved by Excom 	Fortnightly	Manager & Staff
Leave management	<ul style="list-style-type: none"> ◦ Approval leave plans and manage all leave requests 	Daily	Manager & Staff
Attendance management	<ul style="list-style-type: none"> ◦ Monitor, Review and report monthly, quarterly and annual attendance of all staff 	Monthly, Quarterly and Annually	Manager & Staff
Recruitment	<ul style="list-style-type: none"> ◦ Manage recruitment process 	As per the plan	Manager & Staff
Staff induction	<ul style="list-style-type: none"> ◦ Induct all new recruits before commencing the works 	After the selection process is completed	Manager & Staff
HR policy administration	<ul style="list-style-type: none"> ◦ Implement HR policies and ensure regulatory compliance and propose necessary changes to the system 	Daily	Manager & Staff
HRIS	<ul style="list-style-type: none"> ◦ Update and maintain the HR software 	Daily	Manager & Staff



HR budgeting	◦ Whole office HR budgeting	Annually	Manager & Staff
Reward management	◦ Administrate reward and recognition policies and practices. Revise this to make it more effective	Monthly, Quarterly, Annually	Manager & Staff
Maintenance of personal records	◦ Maintenance of personal records in print form and electronically	Throughout the year	Manager & Staff
Organization structure	◦ Define and maintain the organization structure of AGO & Job data	Throughout the year	Manager & Staff
Grievance management	◦ Maintain the records	When the need arise	Manager & Staff
Disciplinary actions	◦ Take disciplinary actions based on the recommendations of unit/department heads as per employment policy,	When the need arise	Manager & Staff
Employee Wellness and Safety	◦ Create Awareness on Occupational Health and Safety in association with Employee Recreation Club	Every month	Manager & Staff
AGO Internship Program	◦ Promote this program nationwide. Expand the use of it to the AGO.	Throughout the year	Manager & Staff
Professional Development	◦ Train the Trainers. In-house sessions	Quarterly	Manager & Staff

Corporate Services		
Position	Input	Hours
Director	35 hrs *52 weeks *1	1820
Managers	35 hrs *52 weeks *4	7280
Senior Officer	35 hrs *52 weeks *5	9100
Officer	35 hrs *52 weeks *3	10920
Assistant Officer	35 hrs *52 weeks *4	7280
Office Assistant	35 hrs *52 weeks *5	3640
		(A) 40,040
Public Holidays	20 days x 7hrs x 22 staff	3080
Annual Leave	20 days x 7hrs x 22 staff	4620
Family Responsibility Leave	20 days x 7hrs x 22 staff	1540
Sick Leave	20 days x 7hrs x 22 staff	2310
		(B) 11,550
	Total Available hours (A-B)	28,490

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



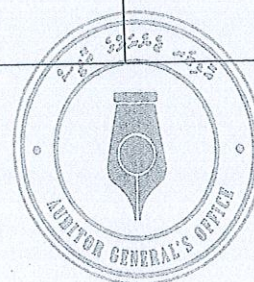
Technical Services Department

Licensing, Quality Control, Methodology Development and Project Management Unit.

This unit carries out the following functions of the AGO:

- I. Methodology, Quality Assurance Reviews of AGO Audits; and
- II. Licensing, Monitoring & Quality Control of licensed private sector auditors.

Action Objectives	Action Steps	Timeframe	Responsible Party
Methodology Development	Drafting technical memo's	When required	Manager & Staff
	Coordinating work group meetings on methodology issues.	When required	Manager & Staff
	Coordinating ISSAI implementation by monitoring action plan of facilitator.	Due date as per ISSAI Implementation Strategy given by facilitators (compliance and performance)	Manager & Staff
Licensing: Regulation of private auditors and audit firms through enforcement of the "Regulation for Provision of Statutory Audit and Assurance Services in the Maldives"	Collect application from applicants/ process the forms and submit to LDC committee for approval.	On going	Manager & Staff
	Members		Manager & Staff
	Provide secretarial support to Licensing and Disciplinary Committee established under the said regulation	On going	Manager & Staff
	Issue certificates on approval by committee	On going	Manager & Staff
	Review and monitor the work of licensed auditors and firms.	June 2018- May 2018	Manager & Staff
	Private Auditor Training	Quarterly	Manager & Staff
	Quality assurance reviews	Reporting of Pilot post audit reviews of pilot audits of financial year 2015/2016.	June-May 2018
	Planning and conducting QA reviews of 2015 Audits	Jun – Dec 2018	Manager & Staff



Action Objectives	Action Steps	Timeframe	Responsible Party
	Reporting QA reviews of 2016 Audits	September 2018	Manager & Staff

Reporting & Follow-up Unit

This unit is responsible for preparing quarterly reports and regularly following up on audit recommendations made by the Auditor General.

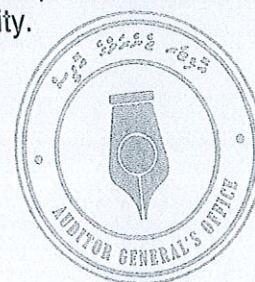
Work Plan

Action Objectives	Action Steps	Timeframe	Responsible Party
Timely reporting of AGO's quarterly performance	Preparation of quarterly reports to be submitted to Parliament and published on the AGO website	15 th day of the month following the end of every quarter	Manager & Staff
Follow-up of audit recommendations to ensure that these are appropriately addressed by the entities.	<ol style="list-style-type: none"> 1. Communicate regularly with audited bodies and other authorities responsible for implementing audit recommendations 2. Establish contact with relevant staff of audited entities 3. Report to AG on the status of audit recommendations 4. Update data on Team Central 5. Handing over the audit working papers to investigative authorities. 	January – December	Manager & Staff

Information Systems Audit and TeamMate® Administration Unit

Information Systems Audit Unit has been established to meet the growing needs for audits of information systems resulting from the increased use of ICT across the public sector for the delivery of public services.

The objectives of this unit is to provide assurance on whether the development, implementation and maintenance of IT systems at public entities help them meet their objectives, safeguards information assets and maintains data integrity.



Information System audits will be performed either in conjunction with financial, compliance, special and performance audits or as a stand-alone exercise.

Apart from audit duties the unit is also responsible for the administration of TeamMate® audit management software, and provides technical support to audit staff.

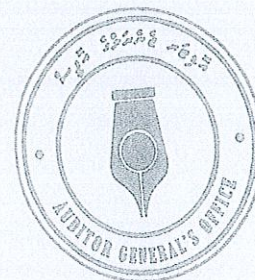
Action Objectives	Action Steps	Timeframe	Responsible Party
Providing assurance on the development, implementation and maintenance of IT systems.	Provide Technical Assistance on request basis	January – December	Manager & Staff
Providing technical support to audit staff	Teammate administration	January – December	Manager & Staff
	Training on audit Software		

Audit Planning, Portfolio Management and Stakeholder Relations Unit

This unit is charged with maintaining and updating information on the audited bodies in the client portfolio database maintained at the AGO, preparing the AGO Annual Work Plan and Strategic Audit Plan, 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. Additionally, this unit is also responsible to liaise with the relevant stakeholders of the AGO such as Public Accounts Committee, media, the public and the government agencies.

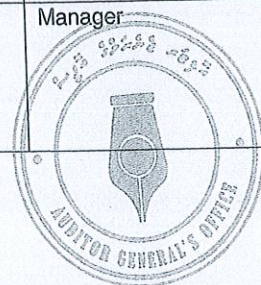
Legal Services Unit

This unit was established in October 2015 to support AGO's initiative in establishing a Professional Accountancy Organization (PAO) through an act of parliament. In addition, the legal services unit will provide support to the Auditor General (AG) by reviewing on a regular basis, the AG's legal mandate, and where necessary, will advise the AG on amendments to audit legislation in line with international best practice. The legal services unit will also have a remit to respond to requests from parliament and other stakeholders to comment on draft legislation through collaboration with subject matter experts at the AGO or those commissioned by the AG.



Work Plan

Action Objectives	Action Steps	Timeframe	Responsible Party
Managing Audit Portfolio	<ul style="list-style-type: none"> Continually update information about audited organizations. 	January– December	Manager & Staff
	<ul style="list-style-type: none"> Establish contact with relevant staff of audited entities Develop a software for portfolio management 	Sept 2018	Manager & Staff
	<ul style="list-style-type: none"> Update Government entities list 	Throughout the year	Manager & Staff
AGO strategic and Annual work plan	<ul style="list-style-type: none"> Preparation of strategic audit plan (2019-2021) 	Jan 2018	Manager & Staff
	<ul style="list-style-type: none"> Preparation of Annual Work Plan 	September 2018	Manager & Staff
AG's annual report	<ul style="list-style-type: none"> Preparation of public sector AG's annual report 	September 2018	Manager & Staff
Legal services	<ul style="list-style-type: none"> Draft Audit Regulation 	May 2018	Manager & Staff
	<ul style="list-style-type: none"> Whistleblower protection regulation 	December 2018	Manager & Staff
	<ul style="list-style-type: none"> Audit Bill Draft 	January 2018	Manager & Staff
Stakeholder Relations	<ul style="list-style-type: none"> Implement Communication Strategy 	January– December	Manager & Staff
	<ul style="list-style-type: none"> Establish Complaint Mechanism 	Aug 2018	Manager & Staff
	<ul style="list-style-type: none"> Public Awareness - Messages 	Profile & Key presentation	Manager & Staff
	<ul style="list-style-type: none"> Publishing of Audit Observer 	Bi-annually	Manager & Staff
	<ul style="list-style-type: none"> Community Outreach Program 	January– December	Manager & Staff
	<ul style="list-style-type: none"> Stakeholder Meetings 	January– December	Manager & Staff
	<ul style="list-style-type: none"> Appointing a liaison officer in each entity 	June 2018	Manager & Staff
Financial Interest monitoring	<ul style="list-style-type: none"> Financial Interest Monitoring 	January– December	Manager & Staff
	<ul style="list-style-type: none"> President Cabinet members ACC members JSC members EC members 	Throughout the year	Manager



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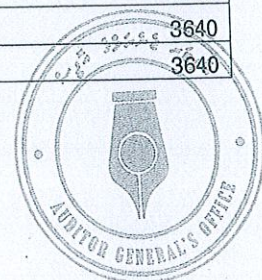
	<ul style="list-style-type: none"> Prosecutor General 		
Maintain Financial Statement submitted entity registry	<ul style="list-style-type: none"> Preparation of Financial Statement submitted entity list and send to President Office and Parliament 	15 th April 2018	Manager & Staff
Receiving letters of requesting AG's opinion	<ul style="list-style-type: none"> Answer the letters 	Throughout the year	Manager & Staff
Preparation of press briefing		Throughout the year	Manager & Staff

Institute of Audit and Assurance

This unit is tasked with assessing, training and development needs of the AGO for efficient and effective delivery of the AG's mandate. As such, this unit is expected to deliver short and long-term training and coordinate the AGO's efforts towards the use of overseas training to meet staff development needs identified by Human Resources Unit.

Action Objectives	Action Steps	Timeframe	Responsible Party
Audit Academy	<ul style="list-style-type: none"> Institute Web portal 		Manager & Staff
	<ul style="list-style-type: none"> Course Management Software 		Manager & Staff
	<ul style="list-style-type: none"> Training Need Analysis 		Manager & Staff
	<ul style="list-style-type: none"> In-house Trainings 	January–December	Manager & Staff
	<ul style="list-style-type: none"> Facilitator Fee 	When required	Manager & Staff
	<ul style="list-style-type: none"> Gifts for Facilitators 	When required	Manager & Staff
	<ul style="list-style-type: none"> Certificate 	When required	Manager & Staff
	<ul style="list-style-type: none"> Audit Forum 		Manager & Staff

Technical Services		
Position	Input	Hours
Director	35 hrs *52 weeks *1	1820
Managers	35 hrs *52 weeks *5	9100
Senior Officer	35 hrs *52 weeks *2	3640
Auditor	35 hrs *52 weeks *2	3640



Assistant Officer	35 hrs *52 weeks *3	5460
Office Assistant	35 hrs *52 weeks *1	1820
		(A) 25,480

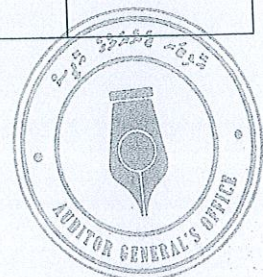
Public Holidays	20 days x 7hrs x 14 staff	1960
Annual Leave	30 days x 7hrs x 14 staff	2940
Family Responsibility Leave	10 days x 7hrs x 14 staff	980
Sick Leave	15 days x 7hrs x 14 staff	1470
Maternity Leave	60 days x 7hrs x 2 staff	840
In-House Training	40hrs x 14 staff	160
		(B) 8,190

Total Available hours (A-B) 17,290

Under the guidance of AG, Technical Services Department is supervised by Director, Technical Services.

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



	◦ Coordinate all travel arrangements for Auditor General and the Executive Committee Members	Throughout the year	Manager & Staff
	◦ Oversee the implementation of Strategic Plan.	Throughout the year	Manager & Staff
	◦ 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
	◦ Lobby all levels of government, statutory bodies and members regarding the Audit reports.	Throughout the year	Manager & Staff
	◦ Providing leadership and management to all the projects of the office.	Throughout the year	Manager & Staff
	◦ Performs miscellaneous other appropriate duties as assigned.	Throughout the year	Manager & Staff

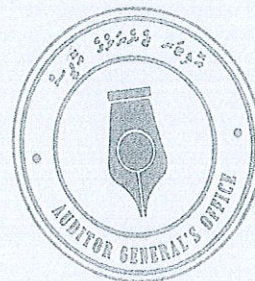
Under the guidance of AG, AG Bureau is supervised by Manager, AG Bureau.

Internal Audit

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.

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



DETAILED RESOURCE AVAILABILITY AND DELIVERIES BY DEPARTMENTS

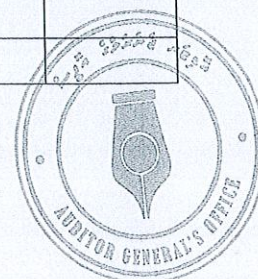
The following sections show in detail the planned deliveries for each Audit Department.

DEPARTMENT 1: FINANCIAL STATEMENT AUDIT (PUBLIC SECTOR)

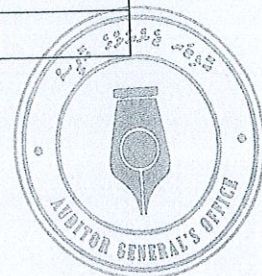
Audit responsibility

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

#	Entity	No of Sub Entities	To be Audited
1.	Ministry of Islamic Affairs	6	4
2	Ministry of Housing and Infrastructure	2	2
3	Ministry of Home affairs	70	3
4	Ministry of Law and Gender	25	6
5	Attorney General's Office	1	1
6	Ministry of Education	238	20
7	Ministry of Youth & Sports	19	1
8	Ministry of Environment & Energy	4	4
9	Ministry of Tourism	2	1
10	Ministry of Fisheries and Agriculture	6	1
11	Ministry of Health	201	8
12	Ministry of Defense and National Security	13	1
13	Ministry of Foreign Affairs	16	4
		603	56
	In-house Council Audits		
1.	Secretariat of Male' Atoll Council	1	
2.	Secretariat of Thulusdhoo Council	1	
3.	Secretariat of Dhiffushi Council	1	
4.	Secretariat of Himmafushi Council	1	
	Review of Council Audits		
1.	Secretariat of the North Thiladhunmathi Atoll Council / Dhidhdhoo (HAA)		
2.	Secretariat of the Uligamu Council North Thiladhunmathi		
3.	Secretariat of the Hoarafushi Council North Thiladhunmathi		
4.	Secretariat of the Ihavandhoo Council North Thiladhunmathi		
5.	Secretariat of the Kela Council North Thiladhunmathi		



6.	Secretariat of the Dhidhdhoo Council North Thiladhunmathi		
7.	Secretariat of the Filladhoo Council North Thiladhunmathi		
8.	Secretariat of the Maarandhoo Council North Thiladhunmathi		
9.	Secretariat of the Utheemu Council North Thiladhunmathi		
10.	Secretariat of the Baarah Council North Thiladhunmathi		
11.	Secretariat of the Nellaidhoo Council, South Thiladhunmathi		
12.	Secretariat of the Bileiyfahi Council, North Miladhunmadulu		
13.	Secretariat of the Foakaidhoo Council, North Miladhunmadulu		
14.	Secretariat of the Narudhoo Council, North Miladhunmadulu		
15.	Secretariat of the Lhaimagu Council, North Miladhunmadulu		
16.	Secretariat of the Maaun'goodhoo Council, North Miladhunmadulu		
17.	Secretariat of the Milandhoo Council, North Miladhunmadulu		
18.	Secretariat of the South Miladhunmadulu Atoll Council / Manadhoo (N)		
19.	Secretariat of the Ken'dhikulhudhoo Council, South Miladhunmadulu		
20.	Secretariat of the Kudafari Council, South Miladhunmadulu		
21.	Secretariat of the Holhudhoo Council, South Miladhunmadulu		
22.	Secretariat of the Thuraakunu Council North Thiladhunmathi		
23.	Secretariat of the Molhadhoo Council North Thiladhunmathi		
24.	Secretariat of the Vashafaru Council North Thiladhunmathi		
25.	Secretariat of the Thakandhoo Council North Thiladhunmathi		
26.	Secretariat of the Muraidhoo Council North Thiladhunmathi		
27.	Secretariat of the South Thiladhunmathi Atoll Council (HDH)		
28.	Secretariat of the Hanimaadhoo Council, South Thiladhunmathi		
29.	Secretariat of the Finey Council, South Thiladhunmathi		
30.	Secretariat of the Naivaadhoo Council, South Thiladhunmathi		
31.	Secretariat of the Hirimaradhoo Council, South Thiladhunmathi		
32.	Secretariat of the Nolhivaranfaru Council, South Thiladhunmathi		
33.	Secretariat of the Nolhivaran Council, South Thiladhunmathi		
34.	Secretariat of the Kurin'bi Council, South Thiladhunmathi		
35.	Secretariat of the Kulhudhufushi Council, South Thiladhunmathi		
36.	Secretariat of the Kumundhoo Council, South Thiladhunmathi		
37.	Secretariat of the Neykurandhoo Council, South Thiladhunmathi		
38.	Secretariat of the Vaikaradhoo Council, South Thiladhunmathi		
39.	Secretariat of the Makunudhoo Council, South Thiladhunmathi		
40.	Secretariat of the North Miladhunmadulu Atoll Council (Sh)		
41.	Secretariat of the Kan'ditheemu Council, North Miladhunmadulu		
42.	Secretariat of the Noomara Council, North Miladhunmadulu		



43.	Secretariat of the Goidhoo Council, North Miladhunmadulu		
	<u>Work in progress</u>		
1.	Ministry of Health (Reporting)		

Strategy

The AGO is by required to submit audit reports on the financial statements of all the accountable agencies to the accountable officers by 31st May of every year.

The AGO will work to 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).

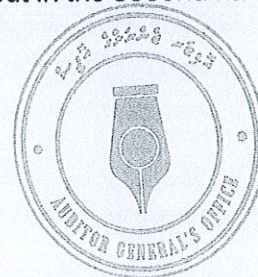
Audit of Local Councils

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. It was at the end of the last cycle, 2016-2017, that we started the practice of outsourcing local council audits. As such, audits of 129 councils are outsourced. The same number council audits will be outsourced in 2018 too.

In the case of outsourced council audits, established SMPs Contract Auditors will carry out audits 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 three local audit firms for this service. AGO will review the audit files, management letter and audit reports for quality, before the Auditor General signs the audit reports.

Three financial audit departments – Public Sector, SOEs and SBs, and Consolidation, Debt and Revenue audit departments will carry out the said reviews. As such, a total of 43 council audits will be reviewed by every 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 4 local councils in year 2018. Local council audits, under this department will be carried out in the second half of the year.

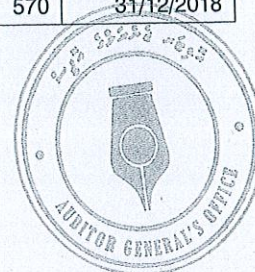


Staff resources

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	5	35 hrs. x 52 wks. x 05 staff	9,100
Auditors	9	35 hrs. x 52 wks. x 09 staff	16,380
Assistant Auditors	8	35 hrs. x 52 wks. x 08 staff	14,560
TOTAL (A)	26		47,320
Less Non-Audit Work Hours			
Public Holidays		20 days x 7hrs x 26 staff	3,640
Annual Leave		30 days x 7hrs x 26 staff	5,460
Family responsibility leave		4 days x 7hrs x 26 staff	728
Sick Leave		10 days x 7hrs x 26 staff	1,820
Management		(1,820+5,460+(9,100x50%)) x 50%	5,915
In-house training (CPD)		40 hrs. x 26 staff	1,040
Short term Training	5	12 days x 7 hrs x 5 staff	420
Maternity leave		60 days x 7 hrs. x 3 staff	1,260
Release from work for exam	5	46 days x 7 hrs x 5 staff	1610
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 26 staff	1,820
TOTAL (B)			23,713
NET HOURS AVAILABLE (A - B)			23,607

Planned Outputs

AUDIT JOBS	2017 FINAL AUDIT		2018 INTERIM AUDIT	
	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by
1. Ministry of Islamic Affairs	480	31/05/2018	720	31/12/2018
2. Ministry of Housing and Infrastructure	1,020	31/05/2018	1,530	31/12/2018
3. Ministry of Home affairs	1,300	31/05/2018	1,950	31/12/2018
4. Ministry of Gender and Family	380	31/05/2018	570	31/12/2018
5. Attorney General's Office	140	31/05/2018	210	31/12/2018
6. Ministry of Education	1,420	31/05/2018	2,130	31/12/2018
7. Ministry of Youth & Sports	480	31/05/2018	720	31/12/2018
8. Ministry of Environment & Energy	480	31/05/2018	720	31/12/2018
9. Ministry of Tourism	380	31/05/2018	570	31/12/2018



10. Ministry of Fisheries and Agriculture	380	31/05/2018	570	31/12/2018
11. Ministry of Health	1,360	31/05/2018	2,040	31/12/2018
12. Ministry of Defense and National Security	800	31/05/2018	1,200	31/12/2018
13. Ministry of Foreign Affairs	600	31/05/2018	900	31/12/2018
AUDIT HOURS REQUIRED (C)	9,220		13,830	

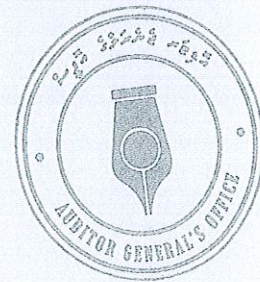
Resource contribution to review of Local Councils' audits (D) (43 Councils) @ 40			1,720	31/12/2017
Resource contribution to perform the Local Council Audits				
1. Secretariat of Male' Atoll Council			200	31/12/2018
2. Secretariat of Thulusdhoo Council			200	31/12/2018
3. Secretariat of Dhiffushi Council			200	31/12/2018
4. Secretariat of Himmafushi Council			200	31/12/2018
Total number of hours to do the audit of four local council audits (E)			800	
Resource contribution to Complete work in progress (1360 x 15%) (F)	204	01/03/2018		

TOTAL HOURS REQUIRED (C+D+E+F)	9,424		16,350	
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Resource Summary

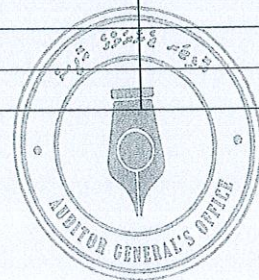
Total number of hours available (A-B)	23,607
Total number of hours required (C+D+E+F)	25,774
Resource shortage	(2,167)

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



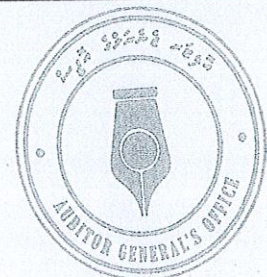
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5.	Anti-Corruption Commission		
6.	Maldives Media Council		
7.	Elections Commission		
8.	Civil Service Commission		
9.	Department of Judicial Administration	203	10
10.	Human Rights Commission of the Maldives		
11.	Judicial Service Commission		
12.	Prosecutor General's Office	7	
13.	Maldives Broadcasting Commission		
14.	Family Protection Agency		
15.	Peoples Majilis		
16.	Local Government Authority		
17.	Communication Authority of Maldives		
	<u>In-House Council Audit</u>		
1.	Secretariat of Hura Council, Male' Atoll		
2.	Secretariat of Guraidhoo Island Council, Male' Atoll		
3.	Secretariat of Maafushi Island Council, Male' Atoll		
4.	Secretariat of Gulhi Island Council, Male' Atoll		
	<u>Donor-Funded Projects</u>		
1.	Preparing Outer Islands for Sustainable Energy Development(POISED)		
2.	Maldives Environmental Management Project Additional Financing (MEMP-AF)		
3.	Climate Change Adaptation Project		
4.	Accelerating Sustainable Private Investment in Renewable Energy		
5.	Enhancing Educational Development Project		
6.	Enhanced Integrated Framework Project Tier 1		
7.	Enhanced Integrated Framework Project Tier 2		
8.	Public Finance Strengthening and Management Project		
	<u>Review of Council Audits</u>		
1.	Mulakatholhu Atholhu / Council Office (M)		
2.	Secretariat of the Mulah Council, Mulakatholhu		
3.	Secretariat of the Muli Council, Mulakatholhu		
4.	Secretariat of the Naalaafushi Council, Mulakatholhu		
5.	Secretariat of the Kolhufushi Council, Mulakatholhu		
6.	Secretariat of the North Nilandheatholhu Atoll Council / Nilandhoo (F)		
7.	Secretariat of the Nilandhoo Council, North Nilandheatholhu		
8.	Secretariat of the South Nilandheatholhu Atoll Council / Kudahuvadhoo (DH)		
9.	Secretariat of the Kudahuvadhoo Council, South Nilandheatholhu		
10.	Secretariat of the Meedhoo Council South Nilandheatholhu		



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11.	Secretariat of the Rinbudhoo Council South Nilandheatholhu		
12.	Secretariat of the Maaen'boodhoo Council South Nilandheatholhu		
13.	Secretariat of the Kolhumadulu Atoll Council / Veymandoo (TH)		
14.	Secretariat of the Madifushi Council, Kolhumadulu		
15.	Secretariat of the Hirilandhoo Council, Kolhumadulu		
16.	Secretariat of the Kin'bidhoo Council, Kolhumadulu		
17.	Secretariat of the Hadhunmathee Atoll Council / Fonadhoo (L)		
18.	Secretariat of the Isdhoo Council, Handhunmathi		
19.	Secretariat of the Dhan'bidhoo Council, Handhunmathi		
20.	Secretariat of the Maabaidhoo Council, Handhunmathi		
21.	Secretariat of the Gan Council, Handhunmathi		
22.	Secretariat of the Fonadhoo Council, Handhunmathi		
23.	Secretariat of the Hithadhoo Council, Handhunmathi		
24.	Secretariat of the Eydhafushi Council, South Maalhosmadulu		
25.	Secretariat of the Thulhaadhoo Council, South Maalhosmadulu		
26.	Secretariat of the Hithaadhoo Council, South Maalhosmadulu		
27.	Secretariat of the Fulhadhoo Council, South Maalhosmadulu		
28.	Secretariat of the Fehendhoo Council, South Maalhosmadulu		
29.	Secretariat of the Goidhoo Council, South Maalhosmadulu		
30.	Secretariat of the Dhonfanu Council, South Maalhosmadulu		
31.	Secretariat of the Kihaadhoo Council, South Maalhosmadulu		
32.	Secretariat of the Faadhippolhu Atoll Council / Naifaru (LH)		
33.	Secretariat of the Naifaru Council, Faadhippolhu		
34.	Secretariat of the Hinnavaru Council, Faadhippolhu		
35.	Secretariat of the Olhuvelifushi Council, Faadhippolhu		
36.	Secretariat of the Thulusdhoo Council, Maaleatholhu		
37.	Secretariat of the Kaashidhoo Council, Maleatholhu		
38.	Secretariat of the Dhiffushi Council, Maleatholhu		
39.	Secretariat of the South Ariatholhu Atoll Council / Mahibadhoo (ADH)		
40.	Secretariat of the Mahibadhoo Council, South Ariatholhu		
41.	Secretariat of the Hangnaameedhoo Council, South Ariatholhu		
42.	Secretariat of the Omadhoo Council, South Ariatholhu		
43.	Secretariat of the Kun'burudhoo Council, South Ariatholhu		
	<u>Work in progress</u>		
1.	Hithadhoo Port		
2.	Kulhudhufushi Port		
3.	Hajju Corporation		
4.	Maldives Post Limited		



Strategy

Audit of State-Owned Enterprises

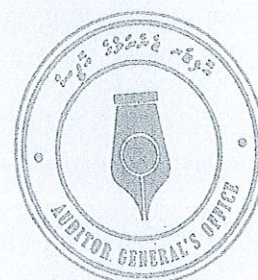
As the AGO's capacity in the audit of financial statements of the state-owned enterprises (SOEs) is limited, most of these audits are contracted out to three global audit firms operating in the country. However, AGO will carry out a few audits in-house. Whilst a total of seven audits were conducted in-house over the last cycle, nine audits are planned to be conducted in-house in this cycle. However, the number for the in-house audits might increase, should we learn during the year that additional SOEs are created by the state. The strategy of carrying out some SOEs in-house is aimed at building competencies and enriching the skill set of the SOEs Audit Department's staff members.

In the case of outsourced audits, the contract auditors carry out audit on behalf of the Auditor General and suggest him an appropriate audit opinion based on their audit work. In turn, the Auditor General issues audit opinion. In order to ensure continuity, the Auditor General's Office will enter into three-year contracts with audit firms. Under this arrangement, the AGO will represent itself in entrance and exit meetings and will have access to the private auditors' working papers. In addition, the AGO will review the audit plans of the private sector auditors, 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. As such the AGO has expanded the audit scope to require the contracted 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 planned to start the review of the audited financial statements and Management Letter of the public limited companies from the audit cycle 2017-2018. The purpose of this review is to identify any areas of concerns that the Auditor General might wish to look into. As such, issues identified from the review would be communicated to relevant audit departments within the AGO.ie; compliance issues might be forwarded to the Compliance Audit Department, whilst alleged wastages and misuse of funds might be forwarded to the Special Audit Department.

Audit of Statutory Bodies

Besides conducting financial statement audits of state-owned enterprises, the department will undertake financial statement audits of 17 statutory bodies. Rest of the statutory bodies that are broadly revenue-based are audited by Consolidation, Debt and Revenue Audit Department.

Audit of Local Councils

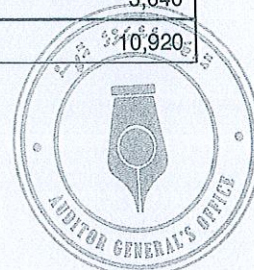
Under the strategy detailed out in section for the work plan of Public Sector Audit Department in this plan, SOEs and SBs audit department has been assigned to manage and review the audits of 43 local council audits that are outsourced to SMPs. In addition to reviewing those audits, SOEs and SBs audit department will also carry out a limited number of audits of local councils in Male' Atoll in-house.

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 development projects. In addition to providing an opinion on the financial statements of the project, our audit reports on significant delays (if any) in delivering components of the project.

Staff resources

GRADE	No. of staff	INPUT	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	2	35 hrs. x 52 wks. x 2 staff	3,640
Auditors	6	35 hrs. x 52 wks. x 6 staff	10,920



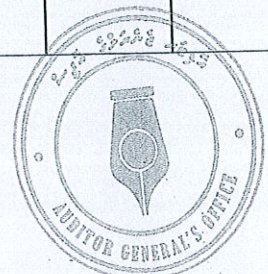
Assistant Auditors	8	35 hrs. x 52 wks. x 8 staff	14,560
TOTAL (A)	20		36,400
	Less: Non-audit hours:		
Public holidays		20 days x 7 hrs. x 20 staff	2,800
Annual leave		30 days x 7 hrs. x 20 staff	4,200
Family Responsibility Leave		4 days x 7 hrs. x 20 staff	560
Sick Leaves		10 days x 7 hrs. x 20 staff	1,400
Management		(1,820+5,460) x 50%	3,640
In-house training (CPD and other Learnings)		40 hrs x 20	800
Short term Courses - India/Malaysia/Sri Lanka		30 days x 7 hrs. x 4 staff	840
Maternity Leave		60 days x 7 hrs. x 1 staff	420
Release from work for exam		39 days x 7 hrs	273
Hrs. lost due to Ramadan		28 days *2.5hrs*20 Staff	1400
TOTAL (B)			16,333
		NET HOURS AVAILABLE (A - B)	20,067

Planned outputs

	AUDIT JOB	Audited by:	2017 FINAL AUDIT		2018 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	22	30/06/2018	51	31/12/2018
2	Island Aviation Services Ltd	Outsourced	22	30/06/2018	51	31/12/2018
3	Maldives Airports Company Ltd	Outsourced	22	30/06/2018	51	31/12/2018
4	Maldives Ports Ltd.	Outsourced	22	30/06/2018	51	31/12/2018
5	Maldives Post Ltd	Outsourced	22	30/06/2018	51	31/12/2018
6	State Electric Company Ltd	Outsourced	22	30/06/2018	51	31/12/2018
7	Addu International Airport	Outsourced	22	30/06/2018	51	31/12/2018
8	Maldives Road Development Corp. Ltd.	Outsourced	22	30/06/2018	51	31/12/2018
9	Thilafushi Corp. Ltd.	Outsourced	22	30/06/2018	51	31/12/2018
10	FENAKA Corporation	Outsourced	22	30/06/2018	51	31/12/2018
11	Maldives Marketing & Public Relation Corporation Ltd.	Outsourced	22	30/06/2018	51	31/12/2018
12	Gulhifalhu Investment Limited	Outsourced	22	30/06/2018	51	31/12/2018
13	Male' Water and Sewerage Company Pvt Ltd	Outsourced	22	30/06/2018	51	31/12/2018
14	Maldives Hajj Corporation	Outsourced	22	30/06/2018	51	31/12/2018
15	Public Service Media Corporation	Outsourced	22	30/06/2018	51	31/12/2018



16	Aasandha Pvt Ltd	Outsourced	22	30/06/2018	51	31/12/2018
17	Waste Management Corporation Limited	Outsourced	22	30/06/2018	51	31/12/2018
18	Kadhdhoo Airport Company Limited	AGO	500	30/06/2018	200	31/12/2018
19	Hithadhoo Port Ltd.	AGO	500	30/06/2018	200	31/12/2018
20	Maldives Centre for Islamic Finance Limited	AGO	350	30/06/2018	150	31/12/2018
21	Khazana Maldives Corporation	AGO	350	30/06/2018	150	31/12/2018
22	Sports Corporation	AGO	350	30/06/2018	150	31/12/2018
23	Kulhudhufushi Development Corporation	AGO	350	30/06/2018	150	31/12/2018
24	Kulhudhufushi Port Ltd.	AGO	350	30/06/2018	150	31/12/2018
25	Maldives Integrated Tourism Development Corp.	AGO	500	30/06/2018	200	31/12/2018
26	Maldives Centre for Business Development Corp.	AGO	350	30/06/2018	150	31/12/2018
	Review of PLCs AR, ML and FSs	AGO	350	30/06/2018		
	HOURS REQUIRED (A)		4,324		2,367	
	Statutory bodies					
1	National Integrity Commission	AGO	81	31/05/2018	189	31/12/2018
2	Information Commissioner's Office	AGO	83	31/05/2018	195	31/12/2018
3	Tax Appeal Tribunal	AGO	75	31/05/2018	175	31/12/2018
4	Employment Tribunal	AGO	80	31/05/2018	186	31/12/2018
5	Anti-Corruption Commission	AGO	143	31/05/2018	333	31/12/2018
6	Maldives Media Council	AGO	79	31/05/2018	184	31/12/2018
7	Elections Commission	AGO	188	31/05/2018	440	31/12/2018
8	Civil Service Commission	AGO	117	31/05/2018	272	31/12/2018
9	Department of Judicial Administration	AGO	420	31/05/2018	980	31/12/2018
10	Human Rights Commission of the Maldives	AGO	158	31/05/2018	370	31/12/2018
11	Judicial Service Commission	AGO	211	31/05/2018	491	31/12/2018
12	Prosecutor General's Office	AGO	112	31/05/2018	261	31/12/2018
13	Maldives Broadcasting Commission	AGO	136	31/05/2018	316	31/12/2018
14	Family Protection Agency	AGO	60	31/05/2018	140	31/12/2018
15	Peoples Majilis	AGO	180	31/05/2018	420	31/12/2018
16	Local Government Authority	AGO	101	31/05/2018	237	31/12/2018
17	Communication Authority of Maldives	AGO	472	31/05/2018	300	31/12/2018
	Report on the audits of Political Parties	AGO	756	31/05/2018		
	Hours Required (B)		3,452		5,489	
	Donor-Funded Projects*					



1	Preparing Outer Islands for Sustainable Energy Development(POISED)		350	30/06/2017		
2	Maldives Environmental Management Project (MEMP)		200	30/06/2017		
3	Climate Change Adaptation Project		200	30/06/2017		
4	Accelerating Sustainable Private Investment in Renewable Energy		200	30/06/2017		
5	Enhancing Educational Development Project		350	30/06/2017		
6	Enhanced Integrated Framework Project Tier 1		200	30/06/2017		
7	Enhanced Integrated Framework Project Tier 2		200	30/06/2017		
8	Public Finance Strengthening and Management Project		350	30/06/2017		
	Hours Required (C)		2,050			
	Contribution to Review work of 43 Councils' audits	Outsourced	1,720	31/12/2017		
	In-House Council audits					
	Secretariat of Huraa Council, Male' Atoll	AGO	200			
	Secretariat of Guraidhoo Council, Male Atoll	AGO	200			
	Secretariat of Maafushi Council, Male Atoll	AGO	200			
	Secretariat of Gulhi Council, Male Atoll	AGO	200			
	Hours Required (D)		2,520			
	Resource contribution to complete the work in progress	AGO	2,236			
	Hours Required (E)		2,236			
	TOTAL HOURS REQUIRED (A+B+C+D+E)		14,582		7,856	

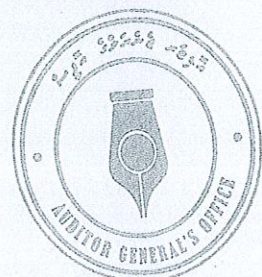
*Subject to timely receipt of project accounts from Project Management Unit (PMU)

Resource Summary

Total number of hours available	20,067
Total number of hours required (A+B+C+D+E)	22,438
Resource shortage	(2,371)

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)

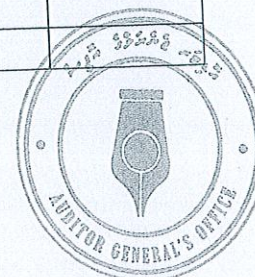


DEPARTMENT 3: CONSOLIDATION, DEBT & REVENUE AUDIT

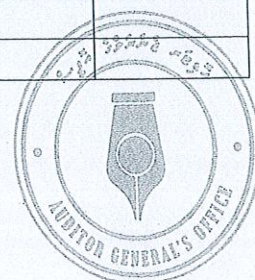
Audit responsibility

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

#	Year	Current Year	No of Sub Entities	To be Audited
1	2017	Islamic University		1
2	2017	Civil Aviation Authority		1
3	2017	Customs Authority		1
4	2017	Inland Revenue Authority		1
5	2017	National University	14	14
6	2017	Economic Development	4	4
7	2017	Finance and Treasury	9	7
8	2017	President's Office	3	3
9	2017	State Consolidated FS		1
		Backlog		
1	2016	National University	14	14
2	2016	Inland Revenue Authority		1
3	2016	Finance and Treasury	9	7
4	2016	Economic Development	4	1
5	2016	State Debt		1
6	2016	Customs Services		3
7	2016	State consolidated FS		1
8	2016	Islamic University		1
9	2015	National University	13	1
10	2015	Economic Development	4	4
11	2015	State Debt		1
12	2015	State Guarantees		1
13	2014	State Guarantees		1
14	2014	State Debt		1
15	2013	State Consolidated FS		1
16	2013	State Guarantees		1
17	2013	State Debt		1
		In-House Council Audit		
1.		Secretariat of Gaafaru Council, Male' Atoll		1
2.		Secretariat of Kaashidhoo Council, Male' Atoll		
		Review of Council Audits		
1	2017	Secretariat of the North Maalhosmadulu Atoll Council / Un'goofaaru®		



2.	2017	Secretariat of the Alifushi Council, North Maalhosmadulu		
3.	2017	Secretariat of the Vaadhoo Council, North Maalhosmadulu		
4.	2017	Secretariat of the Dhuvaaafaru Council, North Maalhosmadulu		
5.	2017	Secretariat of the Maakurathu Council, North Maalhosmadulu		
6.	2017	Secretariat of the Maduvvari Council, North Maalhosmadulu		
7.	2017	Secretariat of the Meedhoo Council, North Maalhosmadulu		
8.	2017	Secretariat of the Fainu Council, North Maalhosmadulu		
9.	2017	Secretariat of the Kinolhas Council, North Maalhosmadulu		
10.	2017	Secretariat of the South Maalhosmadulu Atoll Council / Eydhafushi (B)		
11.	2017	Secretariat of the Maalhos Council, South Maalhosmadulu		
12.	2017	Secretariat of the Dharavandhoo Council, South Maalhosmadulu		
13.	2017	Secretariat of the Kendhoo Council, South Maalhosmadulu		
14.	2017	Secretariat of the Kamadhoo Council, South Maalhosmadulu		
15.	2017	Secretariat of the Kudarikilu Council, South Maalhosmadulu		
16.	2017	Secretariat of the Kurendhoo Council, Faadhippolhu		
17.	2017	Secretariat of the North Ariatholhu Atoll Council /Rasdho(AA)		
18.	2017	Secretariat of the Maalhos Council, North Ariatholhu		
19.	2017	Secretariat of the Dhan'gethi Council, South Ariatholhu		
20.	2017	Secretariat of the Felidheatholhu Atoll Council / Felidhoo (V)		
21.	2017	Secretariat of the Keyodhoo Council, Felidheatholhu		
22.	2017	Secretariat of the Feydhoo Council, North Miladhunmadulu		
23.	2017	Secretariat of the Feevah Council, North Miladhunmadulu		
24.	2017	Secretariat of the Maroshi Council, North Miladhunmadulu		
25.	2017	Secretariat of the Komandoo Council, North Miladhunmadulu		
26.	2017	Secretariat of the Funadhoo Council, North Miladhunmadulu		
27.	2017	Secretariat of the Hen'badhoo Council, South Miladhunmadulu		
28.	2017	Secretariat of the Maalhendhoo Council, South Miladhunmadulu		
29.	2017	Secretariat of the Landhoo Council, South Miladhunmadulu		
30.	2017	Secretariat of the Maafaru Council, South Miladhunmadulu		
31.	2017	Secretariat of the Lhohi Council, South Miladhunmadulu		
32.	2017	Secretariat of the Miladhoo Council, South Miladhunmadulu		
33.	2017	Secretariat of the Magoodhoo Council, South Miladhunmadulu		
34.	2017	Secretariat of the Manadhoo Council, South Miladhunmadulu		
35.	2017	Secretariat of the Fohdhoo Council, South Miladhunmadulu		
36.	2017	Secretariat of the Velidhoo Council, South Miladhunmadulu		
37.	2017	Secretariat of the Rasgetheemu Council, North Maalhosmadulu		
38.	2017	Secretariat of the An'golhethemu Council, North Maalhosmadulu		
39.	2017	Secretariat of the 'Hulhudhuffaar Council, North Maalhosmadulu		
40.	2017	Secretariat of the Un'goofaar Council, North Maalhosmadulu		
41.	2017	Secretariat of the Rasmaadhoo Council, North Maalhosmadulu		
42.	2017	Secretariat of the Innamaadhoo Council, North Maalhosmadulu		



Strategy

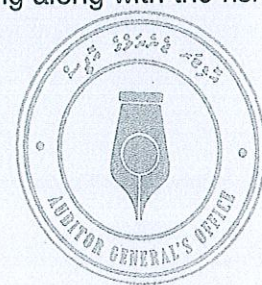
In 2018 the CDR is expected to undertake 52 audit assignments. These include 9 audits of current year and 17 audits pertaining to previous year's 43 council audits. CDR will not perform audit on councils rather the council audit accounting to 43 will be outsourced. The role of the department for the council audit is to undertake a review procedure at the end of each audit outsourced. These audits will be undertaken in accordance with the AGO's Auditing Standards which are broadly in line with the International Standards on Auditing (ISAs) and the International Standards of Supreme Audit Institutions (ISSAIs).

The AGO is by required to submit audit reports on the financial statements of all the accountable agencies to the accountable officers by 31st May of every year. However, many of the agencies have failed to submit quality financial statements within the statutory deadline. The AGO will work to 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).

To ensure audit reports are delivered to the statutory deadlines, a time schedule has been prepared stating the dates in which audits will be completed by each responsible person. In this regard the respective Audit Managers (AM) must submit all the audit reports in respect of the audits assigned to him/her before 3 May 2017 to Audit Director (AD) for review. The reports then will be submitted to the AG for his review before 17 May 2017. With respect to Consolidated Financial Statements, the AM must submit the Audit Report along with audit file before 22 May 2017 for the AD to review. The report will then be passed to the AG before the 1st of June 2017. This would give the AG a 14 days' period to review the 9 financial audit assignments. As for local council audits, the CDR will be involved in reviewing 41 local council audits contracted out to local mid-tier audit firms.

To ensure quality and completeness of the audit file and for an efficient and effective audit process the following templates have been developed and tested and will be implemented during the course of 2017-2018 audit cycle.

- Structure and content of documentation to be used in the Teammate.
- Comprehensive audit checklist including the IPSAS standard.
- Automated risk assessment model. The automated working paper automatically calculates the size of each material during along with the risk assessment.



In addition to the above, as part of an efficient and effective audit process, fortnightly accountability meetings will be held to review the progress of the audits and discuss issues in conducting the audits.

Staff Resources

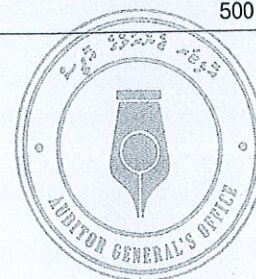
For the year 2018 the Department will have 14 staff members comprising one position at Director Level, two positions at management level and 11 audit staff. The following table shows the number of audit hours available.

GRADE	No. of staff	INPUT	TOTAL
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	1	35 hrs. x52 wks. x 1 staff	1,820
Auditor	5	35 hrs. x52 wks. x 5 staff	9,100
Assistant Auditor	5	35 hrs. x52 wks. x 5 staff	9,100
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 Leaves		10 days x 7 hrs. x 14 staff	980
Management matters			3,640
In-House Training		10 days x 7 hrs. x 14 staff	980
Maternity Leave		60days x 7 hrs. x 5 staff	1,260
Release from work for exam		3 days x 7 hrs. x 5 staff	105
Short term Courses		20 days x 7 hrs. x 5 staff	560
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 14 staff	980
TOTAL (B)			13,797
NET HOURS AVAILABLE (A - B)			11,683

Planned Outputs

The following is a summary of the audits planned for the year 2017.

	Year	Audit Jobs	Indicative Budgeted (Hrs.)
1	2017	Islamic University	1,500
2	2017	Civil Aviation Authority	500

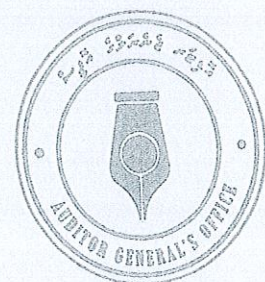


3	2017	Customs Services	1,500
4	2017	Inland Revenue Authority	1,500
5	2017	National University	1,500
6	2017	Economic Development	1,500
7	2017	Finance and Treasury	1,800
8	2017	President's Office	1,000
9	2017	State Consolidated FS	1,500
10	2016	National University	1,409
11	2016	Inland Revenue Authority	1,450
12	2016	Finance and Treasury	100
13	2016	Economic Development	1,450
14	2016	State Debt	1,500
15	2016	Customs Services	1,348
16	2016	State Consolidated FS	1,500
17	2016	Islamic University	1,500
18	2015	National University	100
19	2015	Economic Development	100
20	2015	State Debt	500
21	2015	State Guarantees	700
22	2014	State Guarantees	700
23	2014	State Debt	500
24	2013	State Consolidated FS	150
25	2013	State Guarantees	200
26	2013	State Debts	200
27	2017	43 Councils	1,720
			27,427

Resource summary

Total number of hours available	11,683
Total number of hours required	27,427
Resource shortage	(15,744)

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



DEPARTMENT 4: COMPLIANCE AND SPECIAL AUDITS

Audit responsibility

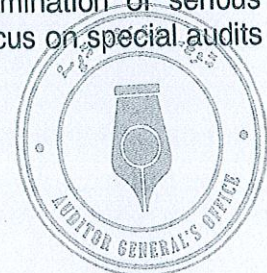
The Compliance and Special audit department was established for the purpose of conducting more detailed examinations of issues of non-compliance which are outside the scope of financial audits and conducting detailed examinations of issues of serious allegations of fraud, misuse and wastage of public funds. A detailed breakdown of activities planned for 2018 is shown below:

#	Entity/Task	Audit
1.	Develop compliance audit manual	Develop compliance audit manual.
2.	Fraud Vulnerability and Compliance Assessment	Design, develop and implement fraud vulnerability and compliance assessment by the end of the year 2018. 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.
3.	Special audit methodology	Enhance the special audit process by developing and implementing a special audit methodology by 2018 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.
4.	Citizen's Participation	Increase of citizen's participation in the audit process by 2018 by introducing easy ways of reporting complaints with respect to fraudulent practices and abuse and wastage of resources within the public sector entities.
5.	Ministry of Health	Build National Diagnostic Service Centre.
6.	Ministry of Environment and Energy	Outer island water supply & sewerage systems.
7.	VAMCO	Procurement of goods and services.
8.	MACL	Procurement of goods and services.
9.	Ministry of Housing (MOH)	Awarding and managing projects (Rasfannu).
10.	Ministry of Housing (MOH)	Awarding and managing projects (Rasrani Park).
	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

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	2	35 hrs x 52 wks x 2 staff	3,640
Auditors	3	35 hrs x 52 wks x 3 staff	5,460
Assistant Auditors	6	35 hrs x 52 wks x 6 staff	10,920
Total (A)	15		27,300
Less: Non-audit hours:			
Public Holidays		20 days x 7hrs x 15 staff	2,100
Ramazan WH		28 days x 2.5hrs x 15 staff	1,050
Annual Leave		30 days x 7hrs x 15 Staff	3,150
Family responsibility Leave		4 days x 7hrs x 15 Staff	420
Sick Leave		10 days x 7hrs x 15 Staff	1050
Management			1,004
Training			1,529
Total (B)			10,303
Net Hours Available (A-B)			16,997
Planned Audit Assignments			10,980
Unplanned Audit Assignments (Adhoc)			3142
SDP goals			240
Backlog clearance			2,635
Total number of hours required (C)			16,997
Resources shortage (A-B-C)			-

Planned Outputs

Entity/Task	Audit	Indicative budget (Hrs)	Delivery
1.Fraud Vulnerability and Compliance Assessment	Design, develop and implement Fraud Vulnerability and Compliance Assessment by the end of the year 2018. 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.	20	
2.Special audit methodology	Enhance the Special Audit process by developing and implementing a special audit methodology by	200	



	2018 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.		
3.Citizen's Participation	Increase of citizen's participation in the audit process by 2018 by introducing easy ways of reporting complaints with respect to fraudulent practices and abuse and wastage of resources within the public sector entities.	20	
5.Ministry of Health	Build National Diagnostic Service Centre	1,630	
4.Ministry of Environment & Energy	Outer Island water supply & sewerage systems	1,630	
5.VAMCO	Procurement of goods and services	2,030	
6.MACL	Procurement of goods and services	2,030	
7. Ministry of Housing (MOH)	Awarding and managing projects (Rasfannu)	1,830	
8. Ministry of Housing (MOH)	Awarding and managing projects (Rasrani Park)	1,830	
Adhoc audits		3,142	
Total Hours Required(A)		14,362	
Resource contribution to Complete work in progress(B)	C1	1,525	
	C2	680	
	C3	430	
Total number of hours required (C)		16,997	
		16,997	

Resource Summary

Total number of hours available	16,997
Total number of hours required (A+B+C)	16,997
Resource shortage	-

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 Department.



DEPARTMENT 5: PERFORMANCE AUDIT

Strategy

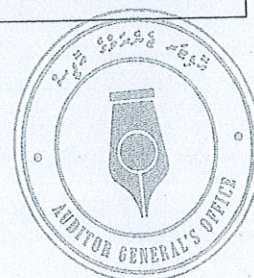
The performance audit department was established in 2014. The objective of this department is to promote better value-for-money within public bodies by highlighting and demonstrating to audited bodies ways in which they could make improvements to realize financial savings or reduce costs; provide a better 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 audited entities.

Within the last three years since the performance audit department was established, seven performance audits have been published, with three of these audits being reported during the first six months of current fiscal year (2017) while five more performance audit reports are expected to be published by the end of 2017.

Audit Responsibility

The following is a summary of the audits planned for the year 2018:

	AUDIT JOBS
1	Efficiency and Effectiveness of Management of Government Payables
2	Review on the Efficiency and Effectiveness of Public Health Care
3	Efficiency and Effectiveness of the Decentralized Administration System
4	Economy and Effectiveness of Land Reclamation Programme
5	Review of Road Congestion in Male City
6	Effectiveness of the GetSet Loan Scheme
7	Value for money in asset management in public sector
8	Effectiveness of Cooperative Societies in the Public Sector
9	Effective Response and Sustainability of Coastal Protection in the Maldives
10	Provision of Fresh Water to Island Communities (AWP 2017 – Fieldwork, Reporting)
11	Cost of Drug Abuse to the Maldivian Taxpayer (AWP 2017 - Reporting)
12	IDI_SAI Fighting Corruption (AWP 2017 – Fieldwork, Reporting)
13	IDI _Cooperative audit of preparedness for implementation of SDGs (AWP 2017 – Fieldwork, Reporting)
	Ad hoc assignments



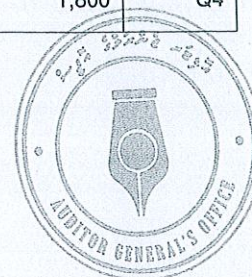
Staff Resources

GRADE	No. of staff	INPUT	TOTAL
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	1	35 hrs. x 52 wks. x 1 staff	1,820
TOTAL (A)	16		29,120
Less: Non-audit hours:			
Public holidays		20 days x 7 hrs. x 16 staff	2,240
Annual leave		30 days x 7 hrs. x 16 staff	3,360
Family Responsibility Leave		4 days x 7 hrs. x 16 staff	448
Sick Leaves		10 days x 7 hrs. x 16 staff	1,120
Management matters		7280 x 50%	3,640
Training		(52 x 16) + (21 x 7) + (7 x 7 x 6)	1,273
Maternity Leave		(60 x 7 x 1) + (105 x 7 x 1)	1,155
Feeding mothers		175 days x 1 hour x 1 staff	175
Exam release		12 days x 7 hours	84
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 16 staff	1,120
TOTAL (B)			14,615
NET HOURS AVAILABLE (A - B)			14,505

Planned Outputs

The following is a summary of the audits planned for the year 2018:

AUDIT JOBS	Indicative budget (Hrs)	Delivery
Efficiency and Effectiveness of government payables: A study to examine the timely and efficient processing of the government's accounts payables.	1,000	Q2
Efficiency and Effectiveness of the decentralised administration system: A study to examine the efficiency and effectiveness of the decentralized administration system.	1,500	Q3
Review on the efficiency and effectiveness of public health care: A study to examine the emergency preparedness and response of health institutions on communicable diseases. And a review to ensure whether adequate measures are taken by the health institutions on the recent increase in infant mortality and maternal deaths.	1,800	Q4
Effectiveness of Cooperative Societies: A study to examine whether cooperative societies in the public sector are managed effectively.	1,000	Q1
Asset Management in Public Sector: A study to examine the economy, efficiency and the effectiveness of management of public assets.	1,500	Q2
Effective Response and Sustainability of Coastal Protection: A study on effectiveness and sustainability of coastal protection in islands	1,800	Q3
Economy and Effectiveness of Land Reclamation Programme: A study to examine the economy and effectiveness of land reclamation in the Maldives.	1,800	Q4

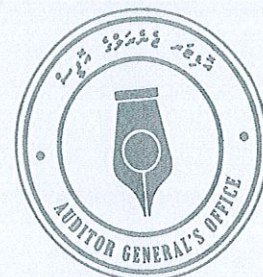


Review on Road Congestion in Male City: A study on the problems faced by the residents of Male City due to road congestion and effectiveness of measures taken.	1,000	Q2
Effectiveness of the GetSet Loan Scheme: A study examine the effectiveness of the programme and the monitoring mechanism.	1,500	Q3
Ad hoc assignments	1,000	Q4
IDI_SAI Fighting Corruption (AWP 2017 – Fieldwork, Reporting)	624	Q2
IDI_Cooperative audit of preparedness for implementation of SDGs (AWP 2017 – Fieldwork, Reporting)	900	Q3
Provision of fresh water to island communities (AWP 2017 - Fieldwork, Reporting)	700	Q1
Cost of Drug Abuse to the Maldivian Taxpayer (AWP 2017 - Reporting)	500	Q1
TOTAL HOURS REQUIRED (C)	16,624	

Resource summary

Total number of hours available	14,505
Total number of hours required	16,624
Resource shortage (A-B-C)	(2,119)

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



AUDIT OFFICE REGIONAL BRANCH

Audit responsibility

The regional office is responsible for the financial statement audits of the following entities:

Audits to be carried-out by Consolidation Debt and Revenue Audit Department

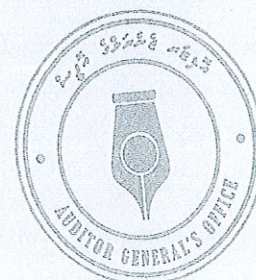
#	AUDIT JOBS
1	Mald MIRA office Addu City

Audits to be carried-out by Compliance and Special Audit Department

#	AUDIT JOBS
1	Project and Special Audits - as and when requested

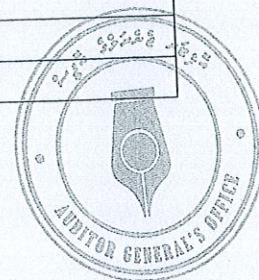
Audits to be carried-out on request by SOE Department

#	AUDIT JOBS
1	Human Rights Commission of the Maldives
2	Prosecutor General's Office
3	Gn. Fuvahmulah Magistrate Court
4	GA. Gemanafushi Magistrate Court
5	GA. Kaduhulhudhoo Magistrate Court
6	GA. Dhaandhoo Magistrate Court
7	Hithadhoo Ports LTD
8	S. Meedhoo Magistrate Court
9	S. Hithadhoo Magistrate Court
10	G.Dh Madaveli Magistrate Court
11	G.Dh Rathafandhoo Magistrate Court
12	G.Dh Vaadhoo Court
13	FENAKA
14	MRDC
15	Post Office



Public Sector Audits to be carried-out on request by Financial Audit Department

#	AUDIT JOBS
1	Feydhoo School
2	Sharafudheen School
3	Family and Childrens Service Centre
4	Maradhoo School
5	Madharasatu Shaikh Mohamed Jamaaluddin School
6	Family and Childrens Service Centre
7	Hafiz Ahmed School
8	Gn. Atoll Hospital
9	Fuvahmulaku Airport
10	Family and Childrens Service Centre
11	GA. Atoll AEC
12	GA. Atoll Hospital
13	Aboobakuru School
14	Family and Childrens Service Centre
15	G.Dh. Atoll AEC
16	Dr. Abdhusamadhu Memorial Hospital
17	Nooraanee School
18	Addu Atoll Regional Hospital
19	Addu City Council
20	GA. Kolamaafushi Council
21	GA. Gemanafushi School
22	GA. Dhevadhoo Council
23	GA. Kanduhulhudhoo Council
24	GA. Gemanafushi Council
25	GA. Kodey Council
26	GA. Dhevadhoo Health Centre
27	GA. Dhaandhoo Council
28	GA. Nilandhoo Council
29	GA. Kolamaafushi Health Centre
30	GA. Maamendhoo Council
31	GA. Kaduhulhudhoo Health Centre
32	GA. Atoll Atoll Council
33	GA. Vilingili Council
34	G.Dh. Atoll Faresmaathodaa Council
35	G.Dh Nadella School
36	G.Dh Atoll School
37	G.Dh. Atoll Gadhoo Council



38	G.Dh. Atoll Hoadedhoo Council
39	G.Dh. Atoll Madaveli Council
40	G.Dh. Atoll Nadella Council
41	G.Dh. Atoll Rathafandhoo Council
42	G.Dh. Atoll Council
43	G.Dh Rathafandhoo Health Centre
44	G. Dh Vaadhoo Health Centre
45	G.Dh Madaveli Health Centre
46	G.Dh. Atoll Thinadhoo Council
47	G.Dh Fiyoaree Council
48	G.Dh. Atoll Vaadhoo Council
49	Fuahmulaku Dhandimagu Council
50	Fuahmulaku Dhiguvaadu Council
51	Fuahmulaku Dhoonigamu Council
52	Fuahmulaku Funaadu Council
53	Fuahmulaku Hoadhadu Council
54	Fuahmulaku Maadhadu Council
55	Fuahmulaku Maalegam Council
56	Fuahmulaku Miskihmagu Council
57	Fuhmulaku Atoll Council
58	Housing Ministry Office - Addu City
59	Drug Rehabilitation Centre
60	Maldives Customs Services

Strategy

The southern regional office is mandated to audit, as per an approved work plan, the offices of state entities, branch offices of state owned enterprises and projects undertaken in the four southern atolls: Addu City, Fuvah Mulak, North Huvadhu Atoll and South Huvadhu Atoll.

The regional office is responsible for undertaking the following audit engagements:

- i. Carrying out the interim financial statements audit work of sub-entities of accountable government agencies so as to assist the Auditor General to timely deliver audit opinions on the financial statements audits as mandated by the Public Finance Law. For 2018 the regional office has been assigned to undertake the interim audits of sub entities relating to FY 2017;
- ii. Undertake financial statement audits of all local councils based in four southern atolls for FY 2017 which amounts to 30 local council audits;
- iii. Assist the Performance, Compliance and Special Audits Departments to undertake relevant audits of entities and projects in the southern atolls –



although no planned audits have been allocated it is likely that there would be ad-hoc requests for such audits.

Once the regional office is operational it is expected that the regional office would be undertaking some reviews based on the complaints from public as well as requests from government entities based in the southern atolls.

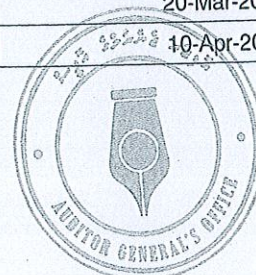
In addition, the regional office will also undertake training programs in the southern region to assist in improvement of their financial management practices, financial record keeping and financial reporting capacity of the audited entities and their accounting staff.

Staff resources

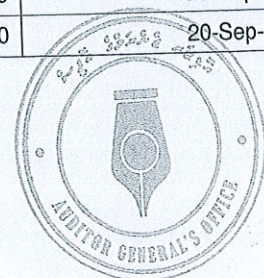
GRADE	No. of staff	INPUT	TOTAL
Managers	1	35 hrs. x 52 wks. x 01 staff	1,820
Senior Auditors	1	35 hrs. x 52 wks. x 01 staff	1,820
Assistant Auditors	5	35 hrs. x 52 wks. x 05 staff	9,100
TOTAL (A)	7		12,740
Less Non-Audit Work Hours			
Public Holidays		20 days x 7hrs x 07 staff	980
Annual Leave		30 days x 7hrs x 07 staff	1,470
Family responsibility leave		4 days x 7hrs x 07 staff	196
Sick Leave		10 days x 7hrs x 07 staff	490
Management		(1,820) x 50%	910
In-house training (CPD)		52 hrs. x 7 staff	364
Short term Courses – India/Malaysia/Sri Lanka)		50 days x 7 hrs.	350
Maternity leave		60 days x 7 hrs. x 1 staff	420
Release from work for exam		46 days x 7 hrs.	322
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 07 staff	490
TOTAL (B)			5,992
NET HOURS AVAILABLE (A – B)			6,748

Planned outputs

#	Audit jobs	Budget hours	Delivery
1	Human Rights Commission of the Maldives	140	20-Mar-2018
2	Prosecutor General's Office	140	20-Mar-2018
3	Feydhoo School	168	10-Apr-2018
4	Sharafudheen School	168	10-Apr-2018
5	Family and Children's Service Centre	140	20-Mar-2018
6	Maradhoo School	168	10-Apr-2018



7	Madharasatu Shaikh Mohamed Jamaaluddin School	140	17-May-2018
8	Family and Children's Service Centre	140	17-May-2018
9	Hafiz Ahmed School	168	17-May-2018
10	Gn. Fuvahmulah Magistrate Court	48	17-May-2018
11	Gn. Atoll Hospital	180	17-May-2018
12	Fuvahmulaku Airport	36	17-May-2018
13	Family and Children's Service Centre	140	06-May-2018
14	GA. Atoll AEC	168	06-May-2018
15	GA. Atoll Hospital	180	06-May-2018
16	Aboobakuru School	180	10-May-2018
17	Family and Children's Service Centre	140	10-May-2018
18	Gdh. Atoll AEC	168	10-May-2018
19	Dr. Abdhusamadhu Memorial Hospital	180	10-May-2018
20	Nooraanee School	168	28-May-2018
21	Addu Atoll Regional Hospital	240	03-Jun-2018
22	Addu City Council	360	03-Jun-2018
23	GA. Gemanafushi Magistrate Court	48	20-Jul-2018
24	GA. Kolamaafushi Council	140	20-Jul-2018
25	GA. Gemanafushi School	140	20-Jul-2018
26	GA. Kaduhulhudhoo Magistrate Court	48	20-Jul-2018
27	GA. Dhevadhoo Council	140	20-Jul-2018
28	GA. Kanduhulhudhoo Council	140	20-Jul-2018
29	GA. Gemanafushi Council	140	20-Jul-2018
30	GA. Kodey Council	140	20-Jul-2018
31	GA. Dhevadhoo Health Centre	140	20-Jul-2018
32	GA. Dhaandhoo Council	140	20-Jul-2018
33	GA. Nilandhoo Council	140	20-Jul-2018
34	GA. Kolamaafushi Health Centre	140	20-Jul-2018
35	GA. Dhaandhoo Magistrate Court	48	20-Jul-2018
36	GA. Maamendhoo Council	140	20-Jul-2018
37	GA. Kaduhulhudhoo Health Centre	140	20-Jul-2018
38	GA. Atoll Council	140	20-Jul-2018
39	GA. Villingili Council	168	20-Jul-2018
40	Hithadhoo Ports LTD	140	12-Jul-2018
41	S. Meedhoo Magistrate Court	84	12-Jul-2018
42	S. Hithadhoo Magistrate Court	48	12-Jul-2018
43	GDh. Madaveli Magistrate Court	48	20-Sep-2018
44	GDh. Atoll Faresmaathodaa Council	140	20-Sep-2018
45	GDh. Rathafandhoo Magistrate Court	48	20-Sep-2018
46	GDh. Nadella School	140	20-Sep-2018
47	GDh. Atoll School	140	20-Sep-2018

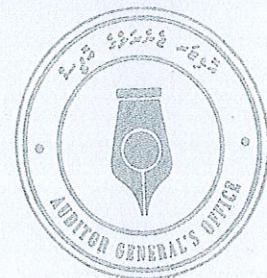


48	GDh. Vaadhoo Court	48	20-Sep-2018
49	GDh. Atoll Gadhoo Council	140	20-Sep-2018
50	GDh. Atoll Hoadedhoo Council	140	20-Sep-2018
51	GDh. Atoll Madaveli Council	140	20-Sep-2018
52	GDh. Atoll Nadella Council	140	20-Sep-2018
53	GDh. Atoll Rathafandhoo Council	140	20-Sep-2018
54	GDh. Atoll Council	168	20-Sep-2018
55	GDh Rathafandhoo Health Centre	140	20-Sep-2018
56	GDh. Vaadhoo Health Centre	140	20-Sep-2018
57	GDh. Madaveli Health Centre	140	20-Sep-2018
58	GDh. Atoll Thinadhoo Council	140	20-Sep-2018
59	GDh. Fiyoaree Council	140	20-Sep-2018
60	GDh. Atoll Vaadhoo Council	140	20-Sep-2018
61	Fuvahmulaku Dhandimagu Council	140	12-Nov-2018
62	Fuvahmulaku Dhiguvaadu Council	140	12-Nov-2018
63	Fuvahmulaku Dhoondigamu Council	140	12-Nov-2018
64	Fuvahmulaku Funaadu Council	140	12-Nov-2018
65	Fuvahmulaku Hoadhandu Council	140	12-Nov-2018
66	Fuvahmulaku Maadhandu Council	140	12-Nov-2018
67	Fuvahmulaku Maalegan Council	140	12-Nov-2018
68	Fuvahmulaku Miskihmagu Council	140	12-Nov-2018
69	Fuvahmulaku Atoll Council	168	12-Nov-2018
70	MIRA Office - Addu City	140	20-Dec-2018
71	Housing Ministry Office - Addu City	140	20-Dec-2018
72	Drug Rehabilitation Centre	140	20-Dec-2018
73	Maldives Customs Services	140	20-Dec-2018
74	Fenaka	168	20-Dec-2018
75	MRDC	196	20-Dec-2018
76	Post Office	75	20-Dec-2018
77	Project and Special Audits - as and when requested by PSAD.	300	20-Dec-2018
	AUDIT HOURS REQUIRED (C)	10,823	

Resource Summary

Total number of hours available (A-B)	6,748
Total number of hours required (C)	10,823
Resource shortage	(-4,075)

Under the guidance of AAG Financial Audit Division, Audit Office Regional Branch is supervised by, Manager, Audit Office Regional Branch.



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