

AUDIT SERVICE COMMISSION

Open Competitive Examination for Recruitment of Audit Officers to Class III of Grade II in the field/ office-based service category of the Sri Lanka State Audit Service -2026

AN Open Competitive Examination will be conducted for the recruitment of **244 eligible persons** to the post of Audit Officer, Class III of Grade II in field /office-based service category of the Sri Lanka State Audit Service, in terms of the provisions of section 7.2 of the Service Minute published in Extraordinary *Gazette* Notification No.2366/31 dated 12 January 2024 of the Democratic Socialist Republic of Sri Lanka. Applications are hereby invited from Sri Lankan citizens who possess the qualifications specified in this notification.

Date of Examination - The examination will be held by the Commissioner General of Examinations in Colombo on **December 2026**. The Audit Service Commission reserves the right to postpone or cancel this examination.

As informed by the Cabinet Decision under the caption “Review of the Recruitment Process and Staff Management in the Public Service”, No. CP/25/1174/802/004-VII, dated 15 July 2025, Cabinet approval has been granted for this recruitment on an open basis. The number of appointments to be made and the effective date of such appointments shall be determined by the Audit Service Commission based on the number of vacancies prevailing at the time of recruitment. The Audit Service Commission reserves the right not to fill any or all of the vacancies.

The application had been published through "Online Application – Recruitment Exams/ E.B Exams" under "Our Services" on the website www.doenets.lk of the Department of Examinations of Sri Lanka, and applications can be submitted only online. The acknowledgement of online applications will be opened at **9.00 a.m. on 14th September 2026** and closed at 9.00 p.m. on **12th October 2026**.

1. Service Conditions -

- (i) The applicants selected subject to the General Conditions which control the appointments in the public service published at the beginning of the paragraph II (b) of part I of the ordinary gazette notification, conditions enforced in the Service Minute of Sri Lanka State Audit Service published in the extraordinary gazette notification No. 2366/31 dated 12 January 2024, amendments made or subsequent amendments to said Minute and the conditions included in the Cabinet Decisions notice in relation to “ Review of the recruitment process and the staff management in the public service” No. CP/25/1174/802/004-VII dated 15 July 2025 will be appointed to the post of Audit Officer in Class III of Grade II of the Sri Lanka State Audit Service.
- (ii) This post is permanent and pensionable. Further, you shall make contributions to the Widows' and Orphans'/ Widowers' and Orphans' Pension Scheme. You shall make your contributions in such manner determined from time to time by the Government.
- (iii) The successful applicants will be appointed to this service on probation for a period of three years from the date of appointment.
- (iv) The confirmation of the candidates appointed to this post at the end of their probationary period shall depend on the fulfilment of the following conditions:
 - (a) Satisfactory work, attendance and conduct.
 - (b) Passing of Efficiency Bar Examination before the end of the probation period.
- (v) His/her Service will be terminated if he/she fails to secure confirmation at the end of the probationary period.
- (vi) In terms of Public Administration Circular No.18/2020 dated 16 October 2020, proficiency in the other official language should be acquired.
- (vii) Selected officers should serve in any part of the Island.
- (viii) You shall discharge your official responsibilities and duties in compliance with all the rules, regulations, orders and procedural rules imposed by the Audit Service Commission in relation to the Sri Lanka State Audit Service.

You shall also be subject to the Establishments Code of the Democratic Socialist Republic of Sri Lanka, the Government Financial Regulations, and all other Government regulations, circulars and instructions, together with any amendments issued thereto from time to time. However, until the Audit Service Commission prescribes its own rules, the Procedural Rules of the Public Service Commission, published in Extraordinary Gazette notification No. 2310/29 dated 14 December 2022, shall apply as the procedural rules governing the functions of the Audit Service Commission. This appointment shall also be subject to the circulars, instructions and orders issued from time to time by the Audit Service Commission and the National Audit Office.

2. Salary Scale –The salary scale entitled to this post is Rs. 64,610- 10 x 1,190 - 11 x 1,360 - 15 x 1,670 - Rs.116,520/- as per Schedule II of Public Administration Circular 10/2025 dated 25.03.2025. Accordingly, the salary code entitled to this post is AS 01 – 2025, and the initial salary step is Rs. 64,610/-. (You will be paid salary up to 01.01.2027 in accordance with Schedule III of said circular).In addition, any other allowances approved by the Government in respect of this post shall also be paid.

3. Physical fitness - The applicant must be of sound physical and mental health to serve in any part of Sri Lanka and perform the duties of the post.

4. Qualifications -

(i). Educational Qualifications -

Shall have obtained one of the following qualifications specified in section 7.2.1.1.1 of the Service Minute of Sri Lanka State Audit Service

(a) As per 7.2.1.1.1 (a) of the Service Minute

Shall have obtained the following degree, inclusive of Accountancy or Auditing as a main subject, from a university or an institute for awarding degrees recognised by the University Grants Commission

A degree related to Accountancy, Commerce, and Business/State Management

or,

Shall have passed the examination of Licentiate II or Intermediate level, or Accountancy or Business Certificate II, or Business level or Business level II or above examination of the Institute of Chartered Accountants of Sri Lanka

or,

Shall have passed an examination of Management Level or above examination of the Institute of Certified Management Accountants of Sri Lanka

or,

Shall have obtained a Higher Diploma or Higher National Diploma in Accountancy or Commerce in Sri Lanka Technical College/Sri Lanka Institute of Advanced Technological Education/Sri Lanka Higher Institute of Technology

or,

(b) As per 7.2.1.1.1 (b) of the Service Minute

Shall have obtained the following degree from a university or an institute for awarding degrees recognised by the University Grants Commission

Taxation/Information Technology/Computer Science/Computer Engineering Science/Computer Technology

Note 1: Subject to a maximum of 10% of the posts of the Audit Officer, selection will be made as per 7.2.1.1.1 (b) of the above Service Minute. The applicants who competed for this examination shall prepare their own certificates on educational and professional qualifications and other documents for submission when the Audit Service Commission requests. It cannot be applied for with the expectation of the result of the examination.

Note 2 - An applicant is considered qualified when he/she

(a) had completed the examination or examinations which had been specified as the qualifications for applying for the examination in every manner at the closing date of the applications only; and

(b) had presented an official certificate of qualifications or an official document accepted by the Audit Service Commission for that certificate at the interview only.

(ii). **Age** - The applicant should not be less than 22 years and should not be more than 28 years on the closing date of applications, which is **12th October 2026**. (Accordingly, the applicant whose birthdate falls on 2004.10.12 or before that and on 1998.10.12 or after that can only submit the application.) The age of officers in the public service should not exceed 45 years.

(iii). **Other** -

All applicants shall

- (i). be a citizen of Sri Lanka
- (ii). have an excellent moral character
- (iii). not be a member of the clergy of any religion
- (iv). shall have satisfied all the qualifications as at the closing date of the application as specified in the notice of calling for applications.

5. Examination Fee – The examination fee is Rs. 1200/-. The payments should be made only under the following payment methods provided by the online system for the payment of the examination fees.

- i. Through any bank credit card
- ii. Through any bank debit card with the facility of internet transactions
- iii. Online Banking Method/Flex App of Bank of Ceylon
- iv. Any Branch of Bank of Ceylon

Note 3:-

- (a) The instructions on the way of payment through the above methods have been published under the technical instructions in relation to the examination on the website.
- (b) The receipt of payments will be communicated through a short message (SMS) or e-mail message. The full amount for the examination fees should be paid, and the applications on which the over- or under-payments have been made will be rejected. The Department of Examinations of Sri Lanka will not be held responsible in relation to the faults occurred in the payment of examination fees through the above payment methods.
- (c) The amount paid for the examination will not be refunded or altered for any other examination for any reason.

6. Method of Applying -

- (i). The online application shall be completed only in the English language. The applicant will be notified, either by a text message to the mobile telephone number used to access the system or by email, whether the online application submitted has been accepted or rejected by the Department. Applicants are advised to download the instructions prepared for applying for the examination before completing the online application and to follow those instructions correctly when filling in the application. Any amendment made to the application after obtaining a printed copy thereof shall not be considered as a valid amendment. Incomplete applications will be rejected without prior notice.

- (ii). The applicant has the responsibility for the accuracy of all information mentioned in the application. Applications that are not completed in every manner will be rejected.
- (iii). The officers who are presently in the public service should hand over a copy of their own application to the Head of the Institute for inclusion in the personal file, and a copy of the application certified by the Head of the Institute and the letter of substantiation of service should be submitted at the time of calling for the interview.
- (iv). Any unfavourable situation arising from the delay of submission of the application up to the closing date shall be borne by the applicant.

7. Entrance to the Examination Hall

- (i) With the prior assumption that only the applicants who meet the qualifications stipulated in the gazette notification have applied, the Commissioner General of Examinations will issue the admissions for the examination only through the online method to the applicants who are within the specified age limit and have submitted completed applications and paid the prescribed examination fee on or before the closing date. As soon as the admission cards are issued, the applicants will be informed by a web notice / an SMS. In case of the non-receipt of your admission card, you shall inquire from the Institutional Examinations Organization Branch of the Department of Examinations, accurately providing your full name, address, National Identity Card (NIC) number, and the name of the examination. It will be more effective to send your inquiry to the email address mentioned in the web notice. At the time of making such an inquiry, it will be useful to keep a photocopy of your completed application and a photocopy of the receipt of the payment of the examination fee ready with you to verify any information requested by the Department of Examinations. If there are any amendments to be made subsequent to the perusal of the admission, you shall contact the Department of Examinations well in advance to make the required corrections according to your application. Requests for amendments made at the examination hall will not be considered.
- (ii) An applicant appearing for the examination shall sit for the examination at his/her designated examination centre. On the very first day of appearing for the examination, the applicant shall present the admission, wherein the applicant's signature is duly attested, to the supervisor. Any applicant who fails to present the admission will not be permitted to sit for the examination.
- (iii) A set of rules to be followed by each applicant has been published in this gazette.
- (iv) The applicants are subjected to the rules and regulations prescribed by the Commissioner General of Examinations on the conduct of the examination and the issuance of the results. In case of violating these rules, they will be subjected to any penalty imposed by the Commissioner General of Examinations.
- (v) The decision of the Commissioner General of Examinations regarding the examination results shall be final.

Note 4 – The issuance of an admission to an applicant shall not be considered as an acceptance that the respective applicant has fulfilled all the qualifications required by this notification to sit for the examination or to hold the post.

8. The identity of the applicant

The applicants shall prove their identity to the satisfaction of the supervisor for each subject that they appear for at the Examination Hall. For that purpose, any of the following will be accepted.

- i. National Identity Card
- ii. Valid Passport
- iii. Valid Sri Lankan Driving License

Further, the applicants shall enter the examination hall without covering their faces and both ears so that their identity can be verified, enabling confirmation that they are not wearing any electronic communication devices. The applicants who refuse to verify their identity in this manner shall not be admitted to the examination hall. Moreover, they shall

keep their faces and ears uncovered from the moment they enter the examination hall until they leave the hall after the completion of the examination.

9. Providing False Information

If it is revealed that an applicant does not possess the required qualifications, the steps will be taken to cancel his/her candidacy at any phase, either before, during, or after the examination. If it is revealed that an applicant has deliberately submitted any false information, or has intentionally suppressed any important fact, such applicant may be dismissed from Government service.

10. When required, the proceedings on the matters not mentioned in this notice will be conducted as decided by the Audit Service Commission. \

11. Method of Examination -

- (i). The examination will be held in Sinhala, Tamil and English Languages.
- (ii). An applicant shall sit for the examination only in the language medium in which he/she sat for the qualifying examination to apply for this examination, or in an official language.
- (iii). An applicant who has passed the subjects at the qualifying examination in two or more languages should sit for the examination in the language in which he passed the majority of subjects at such examination or in the official language.
- (iv). An applicant with a special degree who has passed the main subjects in one language and the additional subjects in another language shall sit for the examination either in the language in which he/she passed the main subjects or in an official language. The applicants will not be permitted to change the applied language medium of the examination later.

Note 5:

- (a) The term “qualifying examinations” stated in (ii) and (iii) of 11 above refers to one of the examinations specified in paragraph 04.
- (b) An applicant shall answer all question papers in the examination in the same language.

12. Method of Testing :-

- (i) Through a Written Examination and an Interview :-

	<i>Subject</i>	<i>Time (Hours)</i>	<i>Total Marks</i>
1	IQ	01 1/2	100
2	Creative, Analytical and Communication Skills	03	100
3.	Financial Accountancy	03	100
4	Auditing	03	100
5	Knowledge of Information and Communication Technology	02	100
6	Aptitude test for Information and Communication Technology Management	02	100

The applicants who make applications under 7.2.1.1.1 (a) of the Service Minute of the Sri Lanka State Audit Service shall sit for 03 question papers, including at least one subject out of Financial Accountancy or Auditing, and the IQ paper. The applicants applying under 7.2.1.1.1 (b) shall sit for 03 question papers, including the IQ paper. It is required that you clearly state in the relevant place of the application form whether you are applying for the examination under 7.2.1.1.1 (a) or 7.2.1.1.1 (b). This will not be permitted to be changed later.

The syllabus for the written examination is provided at the end of the notice of examination as set out in Appendix 01 of the Service Minute of the Sri Lanka State Audit Service.

- (ii) Only the applicants who obtain a minimum of 40% of the marks allocated for each question paper in the written examination and an overall average of at least 50% for the entire examination will be eligible to be called for the interview.
- (iii) Accordingly, based on the results of the written examination, the general interview will be held on a date that will be notified. The interview is conducted to check the educational qualifications and service records of the applicants, and no marks will be awarded for this interview. The number of applicants to be called for the interview will be determined by the Audit Service Commission based on the order of marks obtained in the written examination and the number of available vacancies, as appropriate, and the interview board will also be appointed by the Audit Service Commission.

13. Method of selection for appointment -

- (i). The applicants who have obtained the highest marks based on the total marks obtained for the 03 question papers in the written examination will be selected. In case of several applicants having the same marks, the final decision on the selection is reserved with the Audit Service Commission.
 - (ii). Subject to a maximum of 10% of the vacancies in the post of Audit Officer, the applicants who have obtained a degree with relevant subjects called Valuation, Information Technology, Computer Science, Computer Engineering, or Computer Technology will be selected. If a sufficient number of applicants fail to fulfil the required qualifications for this 10% proportion of vacancies, the said remaining number of vacancies will also be filled by other applicants who meet the qualifications.
 - (iii). At the time of calling applications, the applicants shall mention the subject streams they are applying for in their preferential order, and this order will not be allowed to be changed under any circumstances.
14. Once the result sheet containing the names of the qualified applicants according to paragraph 12 (ii) above is provided to the Audit Service Commission, the Commissioner General of Examinations will inform the applicants of their results individually by post or publish them through the official website of the Department of Examinations www.results.exams.gov.lk
15. The decision of the Audit Service Commission regarding any issues that arise regarding the matters not covered by the above regulations shall be final.
16. In case of any inconsistency among the texts of this notice published in Sinhala, Tamil and English languages, the Sinhala text shall prevail.

D. K. WIJESINGHE,
Secretary,
Audit Service Commission.

Audit Service Commission,
No. 415, Cotta Road,
Rajagiriya,
On this 11th September 2026.

Appendix 01

Syllabus of the written competitive examination (Open) conducted for recruitment for the Class III Grade II of the Sri Lanka State Audit Service

1. This examination consists of the following six (6) question papers.

- IQ
- Creative, Analytical and Communication Skills.
- Financial Accountancy
- Auditing
- Knowledge of Information and Communication Technology
- Aptitude test for Information and Communication Technology Management.

a) IQ

It is expected to test the IQ level of the applicant for analytical skills, comprehension, interpretation skills, the capability of adapting to different circumstances and reaching conclusions with regard to the issues submitted on numerical, linguistic, and graphical structures and interrelations.

(Duration: 1 ½ hours- 100 Marks. This question paper consists of multiple-choice questions, short questions, structured essay-type questions, and essay-type questions)

b) Creative, Analytical and Communication skills

It is designed to evaluate the reasoning and creative abilities demonstrated by the applicant in analysing, collecting and presenting views and information through the topics/ themes selected by the applicant from among the collection of topics/themes provided, as well as to test the skills of the applicant in comprehending a complex paragraph, document or memorandum and expressing clearly and accurately its core ideas briefly in his own words.

(Duration 03 hours - 100 Marks)

c) Financial Accountancy

i) Structural Framework for Financial Reporting

Objectives of financial reporting, objectives of each section in financial reporting, identification of software in financial statements and their measurement, assumptions that are taken into account in the preparation of financial statements and their materiality, main features of the financial statements and their improvement, the concept of capital management.

ii) Regulatory Framework

Preparation and presentation of financial statements in accordance with the Companies Act, No.07 of 2007, and the requirement of the submission of financial statements for businesses under the Sri Lanka Accounting and Auditing Standards Act, No.15 of 1995.

iii) Sri Lanka Accounting Standards

Requirements of the Accounting Standards, elementary knowledge about financial instruments, primary knowledge of the Sri Lanka Accounting Standards applicable to small and medium-scale business establishments

iv) Preparation and presentation of financial statements of limited liability companies, and preparation and presentation of financial statements with the objective of publication.

v) Preparation of Cash Flow Statements

vi) Analysis of Financial Statements

Computation of accounting ratios, and preparation of a summary report to the management incorporating financial position, performance and the operating efficiency of the entity using ratios.

vii) Consolidated Financial Statements

Preparation of Consolidated Financial Statements with the adjustments

(Duration 03 hours - 100 Marks)

d) Auditing

i. Auditing

- **Business Environment**
Different types of business organizations and their objectives; external environment influencing business organizations.
- **Good Governance, Risk and Compliance**
Risks influencing the achievement of the objectives of a business organization, internal and external business environmental risk, basic elements of a risk management framework, risk minimization strategies, institutional good governance, representation issues and the requirement of audit.
- **Business Procedures and Internal Control**
Prime business procedures of an organization, internal control, objectives of the controls, five elements of internal control, general control over information technology and software control, limitations of internal control.
- **Responsibility of Certification and Related Services**
Certification, responsibility of limited certification and responsibility of justifiable certification, fundamentals of certification responsibility, acceptance of responsibility/auditing
- **Process of Auditing**
Audit risk, certification of financial statements, common principles of controlling the audit of financial statements, identification of the entity and its environment, risk assessment, inspection of controls and independent procedures, risk of frauds, materiality, and documentation
- **Audit Evidence**
Audit Evidence, audit procedures applicable to collecting audit evidence, selection of items for audit test checks
- **Audit Report**
Evaluation of the impact of material misstatements, unmodified audit report, modified audit report, emphasis of matters.
- **Ethical requirements impacting the audit of financial statements**
Acknowledgment of the client and acceptance of the service; the risks faced by a professional auditor in complying with preliminary ethics
- **Quality of Auditing**
Fundamentals of quality control system, quality control requirements needed in financial statement auditing.

(Duration 03 hours-100 Marks. This question paper consists of essay-type questions)

e) Knowledge of Information and Communication Technology

In this section, the applicant's creative skills in information and communication technology management, resolving information technology issues, information technology project management skills, and system analysis for the given topics/themes, planning and software development skills will be evaluated.

All questions should be answered.

(Duration 2 hours, 100 Marks)

f) Aptitude test on Information and Communication Technology Management

This question paper has been designed to evaluate the aptitude of the applicant towards information and communication technology management with the use of knowledge of software development, installation and maintenance, with the new trends in the field of information and communication technology.

All questions should be answered.

(Duration: 2 hours, 100 Marks)