

8. Head 8 – National Police Commission

8.1 Scope of Audit

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the National Police Commission for the year ended 31 December 2013 was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the Secretary of the Commission on 12 May 2014. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the accounts and reconciliation statements presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

8.2 Responsibility of the Chief Accounting Officer for the Accounts and Reconciliation Statements

The Chief Accounting Officer is responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the Articles 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory provisions and Public Finance and Administrative Regulations. This responsibility includes; designing, implementing and maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements whether due to fraud or error.

8.3 Audit Observation

According to the Financial Records and Books for the year ended 31 December 2013, it was observed that except for the effects of the general observation appearing at (a) and

other major audit findings appearing in paragraphs 8.4 to 8.8 herein, the Appropriation Account of the National Police Commission have been prepared satisfactorily.

(a) Budgetary Variance

Excess provisions had been made for 07 Objects and as such, the savings after the utilization of provisions had been 08 per cent to 53 per cent of the net provisions of those Objects.

8.4 Good Governance and Accountability

8.4.1 Internal Audit

An Internal Audit had not been carried out in the National Police Commission.

8.4.2 Implementation of Audit and Management Committee

The Audit and Management Committee had not been established and implemented.

8.5 Assets Management

Conduct of Annual Boards of Survey

Action in terms of Financial Regulations 770(2) and 771(3) had not been taken on the unusable goods pointed out in the Reports of the Boards of Survey for the year 2013.

8.6 Performance

Investigation of Complaints

Eleven offices of the National Police Commission had received 414 complaints during the year under review as follows.

Nature of Complaint -----	Number of Complaints -----
(a) Action not taken by the Police (indifference)	134
(b) Abuse of power	103
(c) Partiality	83
(d) Others	30
(e) Assaults	14
(f) Unlawful Detention	21
(g) False allegations made/ Taking into custody	17
(h) Torture	05
(i) Harassment to Women and Children	04
(j) Bribery and Corruption	03
(k) Deaths while in Police Custody	-
Total	----- 414 =====

Out of those complaints 307 or 74 per cent had been settled in the year under review.

8.7 Effectiveness of the Investigations

The powers of the National Police Commission established according to the 17th Amendment of the Constitution of the Democratic Socialist Republic of Sri Lanka had been nullified due to the 18th Amendment of the Constitution. Therefore, action relating to complaints received during the year under review by the National Police Commission could not be directly implemented and such particulars had been referred to the Inspector General of Police for future action to be taken against the officers identified as guilty.

8.8 Human Resources Management

Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2013 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
(i) Senior Level	15	15	-
(ii) Tertiary Level	03	-	03
(iii) Secondary Level	33	26	07
(iv) Primary Level	13	12	01
Total	64	53	11

The following observations are made.

- (i) The Commission had failed to fill 11 vacancies by end of the year under review.
- (ii) The actual cadre had included 13 officers of the Senior Level, two officers of the Secondary Level and one officer of the Primary Level recruited on casual and contract basis.