

## **10. Head 10 - Commission to Investigate Allegations of Bribery or Corruption**

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### **10.1 Scope of Audit**

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The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Commission to Investigate Allegations of Bribery or Corruption for the year ended 31 December 2013 was carried out in pursuance of provisions of 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 Head of the Department on 15 August 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.

### **10.2 Responsibility of the Chief Accounting Officer for the Accounts and Reconciliation Statements**

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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 provisions of 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.

### **10.3 Audit Observation**

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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 observations appearing at (a) and (b) and major audit findings appearing in paragraphs 10.4 to 10.6 herein, the Appropriation Account and the Reconciliation Statements of the Commission to Investigate Allegations of Bribery or Corruption had been prepared satisfactorily.

**(a) Reconciliation Statement of the Advances to Public Officers Account**

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The following observations are made.

- (i) According to the accounts presented, the balances that remained outstanding due to resignations as at 31 December 2013 amounted to Rs. 133,827 and it was relating to a period more than 07 years.
- (ii) According to the Departmental Books and Treasury Print outs, a difference of Rs.236,827 between the opening and closing balances was observed. Further, Departmental Books had not been reconciled with the Treasury books in terms of Financial Regulations 427.

**(b) Unsettled Advances**

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According to the accounts presented, unsettled balances of advances given to utilize in bribery raids amounted to Rs. 18,585,932 and out of that a balance of Rs.5,467,922 was relating to a period ranging from 4 to 30 years. An age analysis thereon is given below.

<b>Period</b>	<b>Number of Cases</b>	<b>Value</b>
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		Rs.
Between 3 and 4 years	44	868,500
Between 5 and 10 years	88	4,349,825
Between 10 and 20 years	31	233,320
Between 20 and 30 years	09	13,850
Over 30 years	08	2,427
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	<b>180</b>	<b>5,467,922</b>
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Advances relating to the court cases of which the legal proceedings were completed as at 31 December 2013 out of the said 180 court cases could have been settled.

Nevertheless, instances of failure to take action to settle those advances were observed.

**10.4 Good Governance and Accountability**

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**10.4.1 Annual Performance Reports**

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Annual Performance Report that should be prepared by the Commission in terms of the Public Finance Circulars No. 402 of 12 September 2002 and No. 402(1) of 20 February 2004 had not been tabled in Parliament within 150 days after the close of the financial year with a copy to the Auditor General.

#### 10.4.2 Internal Audit

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An Internal Audit Unit had not been established by the Commission.

#### 10.4.3 Implementation of the Audit and Management Committee

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An Audit and Management Committee had not been established.

#### 10.5 Performance

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The number of complaints being investigated as at 31 December 2013 was 2,182 and the particulars of the number of complaints under further investigation despite a lapse of 02 years are given below.

<b>Particulars</b>	<b>Number of Complaints</b>
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Complaints lapsed for over 04 years	188
Complaints lapsed for over 03 years	170
Complaints lapsed for over 02 years	494
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<b>Total</b>	<b>852</b>
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Accordingly, it was observed that 39 per cent of the complaints being investigated as at 31 December 2013 had been relating to a period ranging from 2 to 4 years or older than that period.

#### 10.6 Human Resources Management

##### ----- **Approved Cadre and Actual Cadre** -----

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

<b>Category of Employees</b>	<b>Approved Cadre</b>	<b>Actual Cadre</b>	<b>Number of Vacancies</b>
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(i) Senior Level	34	20	14
(ii) Tertiary Level	05	01	04
(iii) Secondary Level	62	53	09
(iv) Primary Level	64	59	05
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<b>Total</b>	<b>165</b>	<b>133</b>	<b>32</b>
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Action had not been taken to fill 32 vacancies in the Commission as at 31 December 2013.