

14 Head 14 – Department of Attorney General

14.1 Scope of Audit

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the Department of Attorney General 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 Attorney General on 17 September 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.

14.2 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.

14.3 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 (b) and other major audit findings appearing in paragraphs 14.4 to 14.6 herein, the

Appropriation Account and the Reconciliation Statement of the Department of Attorney General had been prepared satisfactorily.

(a) Non-maintenance of Books and Registers

The Department had not maintained a Register of Computers, Accessories and Software in terms of Treasury Circular No. IAI/2002/02 dated 28 November 2002.

(b) Reconciliation Statements of the Advances to Public Officers Account

According to the Reconciliation Statement as at 31 December 2013 of the Advances to Public Officers Account Item No. 01401, the balances that remained outstanding as at that date totalled Rs.2,366,194 and out of that a sum of Rs.866,051 remained unrecovered for over 05 years.

14.4 Good Governance and Accountability

Implementation of the Audit and Management Committee

The Audit and Management Committee had held only one meeting during the year under review.

14.5 Performance

The functions of the Attorney General's Department had been executed by the following divisions.

- (a) Crimes Division
- (b) Civil Division
- (c) State Legal Division
- (d) Supreme Courts
- (e) Corporation Division

In addition, Special Units with specially identified responsibilities too functioned.

- (a) Public Petitions Unit
- (b) Child Abuse Cases Unit
- (c) EER Unit (cases filed under Emergency Orders and Prevention of Terrorism Act)
- (d) Immigration and Emigration Unit

Among the above divisions and units, the performance of the Civil Division, Crimes Division and Child Abuse Cases Unit for a period of 3 years are summarized below.

Civil Division	Year		
	2011	2012	2013
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Number of files opened	2,641	2,714	2,710
Number of files finalized	176	158	231
Number of files not finalized	2,465	5,021	7,500
Crimes Division			

Number of files opened	5,464	7,176	5,221
Number of files finalized	5,029	5,451	6,474
Number of files not finalized	435	2,160	907
Women and Child Abuse Cases Unit			

Number of files opened	2,460	3,372	3,836
Number of files finalized	1,390	1,294	1,910
Number of files not finalized	1,070	3,148	5,074

14.6 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
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(i)	Senior Level	221	176	45
(ii)	Tertiary Level	12	10	02
(iii)	Secondary Level	167	101	66
(iv)	Primary Level	233	172	61
(v)	Others (Contract Basis)	05	05	-
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	Total	638	464	174
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Forty five vacancies in Senior Level and one vacancy in Secondary Level had not been filled as at 11 November 2014.