

## **Head 192 – Ministry of Law and Order and Southern Development**

### **1. Financial Statements**

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#### **1.1 Qualified Opinion**

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The audit of the financial statements of the Ministry of Law and Order and Southern Development for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. In terms of Sub-section 11(1) of the National Audit Act, No.19 of 2018, the summary report including my comments and observations on the financial statements of the Ministry of Law and Order and Southern Development was issued to the Chief Accounting Officer on 12 June 2019. In terms of Sub-section 11(2) of the National Audit Act, the Annual Detailed Management Audit Report relating to the Ministry of Law and Order and Southern Development was issued on 04 June 2019 to the Chief Accounting Officer. This report which should be read in conjunction with Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka is submitted to Parliament in terms of Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Ministry of Law and Order and Southern Development as at 31 December 2018 and its financial performance and cash flows for the year then ended in accordance with Generally Accepted accounting Principles.

#### **1.2 Basis for Qualified Opinion**

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I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility, under those standards is further described in the Auditor's Responsibility for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **1.3 Responsibility of the Chief Accounting Officer for the Financial Statement**

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The Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and in terms of Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as the Chief Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Sub-section 16 (1) of the National Audit Act, No. 19 of 2018, the Ministry is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Ministry.

In terms of Sub-section 38(1) (d) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Ministry and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carried out.

#### **1.4 Auditor's Responsibility for the Audit of Financial Statements**

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My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

#### **1.5 Report on Other Legal Requirements**

As required by Sub-section 6 (d) and Section 38 of the National Audit Act, No.19 of 2018, I state the followings:

As there was no requirement of preparation of financial statements for the preceding year, the financial statements of the year under review cannot be compared with the preceding year. As such, recommendations on financial statements for the preceding year as well has not been presented by this report.

## **1.6 Comments on Financial Statements**

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### **1.6.1 Non-compliance of Financial Statements with Circular Provisions**

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Even though financial statements should have been prepared in terms of the State Accounts Circular No.267/2018 of 21 November 2018, an instance of non-compliance with the said requirement is given below.

| <b>Audit Observation</b>                                                                                                                                                                                                                       | <b>Recommendation</b>                                                                               | <b>Comments of the Chief Accounting Officer</b>                                                                                                                        |
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| -----                                                                                                                                                                                                                                          | -----                                                                                               | -----                                                                                                                                                                  |
| In terms of the said Circular and Sub-section 16(2) of the National Audit Act, the Ministry should present the Annual Performance Report along with financial statements on or before 28 February 2019. Nevertheless, it had not been so done. | The Performance Report should be presented in terms of provisions of the Act and the said Circular. | Presentation of the Annual Performance Report along with financial statements could not be done due to a mistake. It will be speedily prepared and presented to Audit. |

### **1.6.2 Financial Performance Report**

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The following observations are made.

| <b>Audit Observation</b>                                                                                                                                                                  | <b>Recommendation</b>                                     | <b>Comments of the Chief Accounting Officer</b>                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| -----                                                                                                                                                                                     | -----                                                     | -----                                                                                                                                                                                                                                                                                                                 |
| (a) The savings out of the net provisions totalling Rs.273,577,140 made for 31 Recurrent Objects, amounted to Rs.147,716,561 and it represented ranging from 15 per cent to 100 per cent. | Provisions should be utilized efficiently to the maximum. | This Ministry was amalgamated with the Ministry of Public Administration on 12 May 2018 and the scope of Law and Order was within the purview of the Ministry of Defence on 05 November 2018. As such, <b>fields of subjects</b> planned at the beginning of the year were changed, thus indicating savings as above. |

(b) The savings out of the net provisions totalling Rs.2,580,460,000 made for 15 Capital Objects amounted to Rs.1,202,452,583 and it represented ranging from 25 per cent to 99 per cent.

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### 1.6.3 Statement of Financial Position

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The following observation is made.

| Audit Observation                                                                                                                                                                                                                                                                                                                                                           | Recommendation                                                          | Comments of the Chief Accounting Officer                                                                                                                                 |
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| -----                                                                                                                                                                                                                                                                                                                                                                       | -----                                                                   | -----                                                                                                                                                                    |
| The value of property, plant and equipment purchased during the year, of the statement of non-financial assets presented along with financial statements relating to the year 2018, had been Rs.784,077,872. However, according to the ACA (ii), it had been Rs.679,557,046 and according to the Treasury Assets Report as at 31 December 2018, it had been Rs.595,748,110. | Action should be taken correct them by identifying differences thereof. | As the matters pointed out could not be identified by checking documents of the Ministry, action will be taken to reply in future by conducting an examination in depth. |

### 1.6.4 Non-reconciliation of Liabilities

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The following observation is made.

| Audit Observation                                                                                                                                                                                                                                 | Recommendation                                                      | Comments of the Chief Accounting Officer                                                                                                                                                                                                                     |
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| -----                                                                                                                                                                                                                                             | -----                                                               | -----                                                                                                                                                                                                                                                        |
| Even though the value of liabilities submitted as at 31 December 2018 by the Department of the Treasury had been Rs.704,837,693, according to the Note (iii) of financial statements, the said value of liabilities had been Rs.680,761,741, thus | Action should be taken correct them by identifying the differences. | These matters are relevant to the Special Task Force and accounts of the Southern Development Interim Board. The value indicated in Treasury reports, has not been recorded in files of the Special Task Force and it has been notified to make explanations |

observing a difference of Rs.24,075,952.

on reports of accounts of the Southern Development Interim Board.

**1.6.5 Responsibility of the Chief Accounting Officer**

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 The following observations are made.

| <b>Audit Observation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Recommendation</b>                                                                                                                            | <b>Comments of the Chief Accounting Officer</b>                                                                                                                                                                                                                                                                                |
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| -----                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -----                                                                                                                                            | -----                                                                                                                                                                                                                                                                                                                          |
| <p>(a) The Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Ministry and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out. Even though those reviews should be carried out in writing and copies of the same shall be made available to the Auditor General, statements that such a review had been carried out, had not been made available to Audit.</p> | <p>Action should be taken in terms of Sub-section 38(1) (c) of the National Audit Act.</p>                                                       | <p>Action will be taken in future in terms of provisions of the National Audit Act.</p>                                                                                                                                                                                                                                        |
| <p>(b) In terms of provisions of Section 38 of the National Audit Act, No.19 of 2018, the Chief Accounting Officer shall ensure that an effective mechanism exists to conduct an internal audit. However, according to matters mentioned in paragraph 4.1 of the report, it had not been so done.</p>                                                                                                                                                                                                                                                    | <p>In terms of provisions of the National Audit Act, an effective internal audit mechanism should be implemented for the Special Task Force.</p> | <p>Four Audit and Management Committee meetings had been duly held and according to the Annual Audit Plan, an audit has been carried out for strengthening the internal control of the Ministry. Audit activities of the Law and Order Division are now carried out by the Internal Audit Unit of the Ministry of Defence.</p> |

## 1.6.6 Non-compliance with Laws, Rules and Regulations

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The following observation is made.

| <b>Audit Observation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Recommendation</b>                                                                                        | <b>Comments of the Chief Accounting Officer</b>                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| -----<br>In terms of paragraphs 2.2 and 3.4 of the Letter on Public Expenditure Management No.CA/1/17/1 of 14 May 2010, motor vehicles allocated for the assistant staff deployed in the service of the Ministry on temporary basis so as to restrict to only for the tenure of Office of the Minister/State Minister, should be returned in reshuffling the Cabinet. However, 04 motor vehicles owned by the Ministry had not been returned from March 2018 to up to now. | -----<br>In terms of Circulars, action should be taken to take over the said motor vehicles to the Ministry. | -----<br>Even though relevant officers had been aware in that connection, action has not been taken to hand over those motor vehicles up to now and necessary measures are further being taken to take over them. |

## 2. Financial Review

### 2.1 Management of Expenditure

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The following observation is made.

| <b>Audit Observation</b>                                                                                                                                                                                                                  | <b>Recommendation</b>                                                            | <b>Comments of the Chief Accounting Officer</b>                                                                                                                                                                |
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| -----<br>Supplementary provisions totalling Rs.11.00 million had been made for 12 Recurrent Objects and a sum of Rs.10.3 million of the said provision, had been saved, thus representing those savings from 80 per cent to 100 per cent. | -----<br>Supplementary provisions should be utilized efficiently to the maximum. | -----<br>Supplementary provisions had been saved due to reasons such as the Ministry had been attached to the Ministry of Public Administration and post of the State Minister had been abolished by May 2018. |

## 2.2 Advance Accounts

The following observation is made.

| <b>Audit Observation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Recommendation</b>                                                                      | <b>Comments of the Chief Accounting Officer</b>                                                                                                                                    |
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| According to the reconciliation statement presented to Audit, the loan balance recoverable from 32 officers who had deceased, retired, vacated the post and who had been interdicted as at 31 December 2018, had been Rs.2.49 million and according to the age analysis thereof, loan balances older than 02 years totalled Rs.1.05 million. Further, the Ministry had failed to recover the outstanding loan balance of Rs.631,891 from 04 officers who had retired and deceased and Rs. 265,687 from an officer who had been interdicted in the year 2014. | Prompt action should be taken in terms of provisions to recover outstanding loan balances. | The outstanding balance recoverable by 31 May 2019 had decreased to Rs.1,178,896 representing a progress of 53 per cent and the number of officers as well had decreased up to 16. |

## 3. Operating Review

### 3.1 Non-performance of Functions

The following observations are made.

| <b>Audit Observation</b>                                                                                                                                                                                                                                      | <b>Recommendation</b>                                                         | <b>Comments of the Chief Accounting Officer</b>                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) This Ministry had been named as one of the institutions responsible for the implementation of programmes included in the Three Year (2018-2020) National Plan for Female Householder Families approved by the Cabinet Paper No. 403/16/1991/740/010 of 16 | Action should be taken to implement programmes included in the National Plan. | It is revealed that the relevant Plan should be referred to the Department of National Planning for recommendations regarding the granting of provisions and provisions had not been received in the year 2018. |

October 2016. Even though 20 programmes had been planned to be implemented by estimating Rs.2.75 million during the year 2018 under this Ministry, those programmes had not been implemented in the year 2018.

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| <p>(b) In terms of the Cabinet Decision No.16/1144/750/006 of 05 July 2016, approval had been granted to introduce a separate Object number in Ministries and Departments from the year 2017 for implementing the Official Language Policy and providing provisions therefor. Accordingly, provisions should be made for the year 2018 under the Object 1703 introduced so and a “Plan on Strategy” should have been prepared for implementing the Official Language Policy. However, it had not been so done in the year under review.</p> | <p>The Plan on Strategy should be prepared.</p>                      | <p>It is accepted that the said Plan has not been prepared up to now. The Committee appointed therefor had held discussions in that connection and according to its decision, 24 officers have been trained.</p>                                                                                                                                                     |
| <p>(c) Savings of capital provisions made by annual estimates for the Sri Lanka Police coming under purview of the Ministry, had been 39 per cent, 32 per cent and 36 per cent during the period from 2016 to 2018 respectively. Supervision of implementation of development projects such as construction of buildings of the Sri Lanka Police, development of communication networks, establishment of universities</p>                                                                                                                  | <p>Utilization of capital provisions efficiently to the maximum.</p> | <p>The Ministry had been changed at several times in the year 2018 and as a result, the administration as well had been changed, As such, it is accepted that the supervision was delayed due to taking a considerable time for the study of files relating thereto. Procurement activities are carried out under supervision of the Ministry of Defence by now.</p> |



and the purchase of motor vehicles by the Ministry had been at a weak level.

### 3.2 Failure in obtaining the expected Output

The following observations are made.

| Audit Observation<br>-----                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Recommendation<br>-----                                          | Comments of the Chief<br>Accounting Officer<br>-----                                                                                                                                                                                                                                                                                                                                                 |
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| <p>(a) One hundred and ninety six prefabricated buildings were due to be constructed within the time frame from 2014 to 2017 and works of 44 buildings had not been completed as at the end of the year 2017 and as such, the project period had been extended up to the year 2018. Moreover, 19 out of the said 44 buildings had not been completed at the end of the year 2018 and constructions of other 02 camps had not been completed, thus indicating savings of Rs.113 million of provisions amounting to Rs.279.5 million made for the year under review.</p>                                                                                                                  | <p>Expected targets should be reached within the due period.</p> | <p>Approval for 28 buildings in 05 camps had been obtained only on 04 August 2017. All construction works had been completed by the end of the year 2018 and the total expenditure incurred therefor had been Rs.279.4 million. A sum of Rs.113 million had been included in a liability report due to non-receipt of imprests at the end of the year 2018.</p>                                      |
| <p>(b) According to the Cabinet Decision No. 1610738/703/033 dated 11 May 2016, the approval of the Cabinet of Ministers had been granted to purchase other equipment including weapons, armoured vehicles, logistic vehicles and communication equipment necessary for the establishment of a combat brigade of the Special Task Force in the State of Mali for United Nations peacekeeping operations. Three hundred and twenty officers had been trained in the year 2016 with a view to motivating officers through matters such as earning foreign exchange through deploying officers in peacekeeping operations, development of skills, gaining experiences internationally,</p> | <p>Expected targets should be reached within the due period.</p> | <p>Relevant procurement activities could not be duly carried out due to matters such as non-compliance of goods and equipment made available by suppliers with specifications of United Nations, increase in the value of the American Dollar, changing the percentages of VAT, increase in import taxes and increase in prices estimates. As such, it could not be reached the expected output.</p> |

upgrading the living standards of officers and providing opportunity for qualified officers. Moreover, a sum of Rs.792 million had been spent for the purchase of equipment in two years of 2017 and 2018 and the said equipment had been stored in Katukurunda stores. However, they had not been participated even by May 2019 in United Nations peacekeeping operations.

### 3.3 Uneconomic Transactions

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 The following observation is made.

| Audit Observation                                                                                                                                                                                                                                                                                                    | Recommendation                                                                                                                                                                      | Comments of the Chief<br>Accounting Officer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| <p>In making purchases relating to the order No.STF/LOG/C/267/2017 placed for the purchase of painting materials necessary for the stores of the Gonahena Camp of the Special Task Force, a sum of Rs.704,895 (including VAT) had been overpaid than the retail price of containers of those painting materials.</p> | <p>As the benefit expected from the procurement process is deprived of due to purchase of goods at a high cost than the maximum retail price, attention should be paid thereon.</p> | <p>In the evaluation of bids, the price excluding VAT is used and accordingly, the amount overpaid than the marked price was Rs.211,498 but not Rs.704,895. The purchase of goods has been recommended by taking into consideration the time spent for invitation to bids, expenditure on invitation to bids and the risk of raising prices. In the purchase of such goods, it is expected to set limits so as to enable only the producer and the authorized dealer to submit bids and to examine samples duly in the future.</p> |

**4. Good Governance**  
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**4.1 Internal Audit**  
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The following observation is made.

| <b>Audit Observation</b><br>-----                                                                                                                                                                                                                                                               | <b>Recommendation</b><br>-----                                                                      | <b>Comments of the Chief<br/>Accounting Officer</b><br>-----                                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| An Internal Audit Unit had not been established due to the vacancy existed in the post of Internal Auditor of the Special Task Force since the year 2016. Accordingly, action in terms of provisions of Sections 38 (f) and 40 (1) of the National Audit Act, No.19 of 2018 had not been taken. | Action should be taken speedily to establish an Internal Audit Unit and attached the relevant staff | A request had been made to the Director General of Combined Service to attach an Accountant for the establishment of an Internal Audit Unit in the Special Task Force. |

**5. Human Resources Management**  
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The following observation is made.

| <b>Audit Observation</b><br>-----                                                                                                                                                                                                                                                                                                                              | <b>Recommendation</b><br>-----                                                                  | <b>Comments of the Chief<br/>Accounting Officer</b><br>-----                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The approved cadre of female soldiers of the Special Task Force stood at 213 and it represented about 2 per cent of the total approved cadre of soldiers. Even though the requirement of increase the said number up to 1,005 by 792 so as to suit the present duty requirement, had been identified since the year 2016, it had not been fulfilled up to now. | Speedy action should be taken as necessary by increasing the approved cadre of female soldiers. | As the number of approved and attached female soldiers are inadequate for covering up duties assigned to them, letters have been forwarded to the Inspector General of Police and the Ministry since the year 2016 to increase the cadre. |