

Head 326 - Department of Community Based Corrections - 2024

1. Financial Statements

1.1 Qualified Opinion

Head 326 – The audit of the financial statements of the Department of Community Based Corrections for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 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. The summary report containing my comments and observations on the financial statements of the Department of Community Based Corrections was issued to the Accounting Officer on 30 May 2025 in terms of Section 11 (1) of the National Audit Act, No. 19 and the Detailed Annual Management Audit Report relating to the Department in terms of Sub-section 11 (2) of the National Audit Act, No. 19 of 2018 was issued to the Accounting Officer on 31 July 2025. This report is presented in Parliament in terms of Section 10 of the National Audit Act, No. 19 of 2018 which is read in conjugation with Article 154 (6) of the Constitution.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a fair view of the financial position of the Department of Community Based Corrections as at 31 December 2024, and its financial performance and cash flow for the year then ended in accordance with the basis of preparation of the financial statements as stated in Note 1 to the financial statements.

1.2 Basis for qualified opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities 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 Emphasis of Matter - Basis of Preparation of Financial Statements

I draw attention to Note 1 to the financial statements, which describes the basis of preparation of these financial statements. The financial statements have been prepared for the requirement of the Department of Community Based Corrections, the Treasury and the Parliament of Sri Lanka in accordance with Financial Regulations 150 and 151 of the Government and State Accounts Guideline No. 06/2024 dated 16 December 2024, as amended on 21 February 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Department of Community Based Corrections, the Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

1.4 Responsibilities of the Chief Accounting Officer and the Accounting Officer on Financial Statements

The Accounting Officer is responsible to prepare financial statements that give a true and fair view in accordance with Government Financial Regulations 150 and 151 and State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16 (1) of the National Audit Act No. 19 of 2018, the Department 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.

The Accounting Officer shall ensure that an effective internal control system is maintained for the financial control of the Department in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.5 Auditor's Responsibilities on Audit of the Financial Statements

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 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 exercised 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, misrepresentations, 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 its internal control.

- Evaluate that the underlying transactions and events are appropriately and fairly included in the financial statements for the structure and content of the financial statements that include disclosures.
- 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.

The Accounting Officer is made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Property, Plant and Equipment

The following deficiencies were observed in accounting for property, plant and equipment.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) Although, as per the paragraph 07 in the Asset Management Circular No. 01/2017 issued by the Ministry of Finance and Mass Media dated 28 June 2017, information regarding assets purchased and disposed of by each institution should be submitted to the Office of the Comptroller General at the end of the relevant quarter assets value of Rs.17,563,795 had been added to the opening balance of machinery and equipment under non-financial assets during the year under review in accordance with Form ACA-6, out of which, information regarding assets value of Rs. 9,706,405 had been submitted to the Office of the Comptroller General during the year.	It had been informed that information regarding 05 fingerprint machines purchased in 2024 and 50 computers received as a grant from UNODC had not been communicated to the Comptroller General's Department in 2024 and actions would be taken to forward that information this year.	Action should be taken to submit information on assets as per the referenced circular.

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| (ii) | Machinery and Equipment value of Rs.19,968,568 received from foreign grants given by UNODC during the year under review had not been included in the property, plant and equipment of the year and in the reserve. | It had been informed that it was not possible to account that information in 2024 and actions have now been taken to include the machinery and equipment provided as foreign grants by the UNODC as assets in the CIGAS program as instructed by the Department of State Account | Actions should be taken to include the correct values of assets in the financial statements. |
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(b) Non-maintenance of Registers and Books

It was observed during audit test checks that the Department had not maintained the following registers while certain other registers had not been maintained in the proper and updated manner.

Audit Observation		Comments of the Accounting Officer	Recommendation
(i) Security Register			
A Security Register containing the details of all officers and employees required to give security had not been prepared in terms of Financial Regulation 891(1).		It had been informed that the officers required to give security had been identified and the details of those officers and the relevant forms had been completed and forwarded to the Secretary of the Ministry of Justice on 7 March 2025.	A Security Register containing the details of all officers and employees required to give security should be maintained in terms of Financial Regulation 891(1).
(ii) Records of losses			
A Record of losses had not been updated in terms of Financial Regulation 110.		Although the relevant investigations had been carried out, it was not possible to include the damages in the record of losses due to a delay and it had been informed that actions would be taken to include that information in the record this year.	In terms provisions in Financial Regulation 110, a Record of losses should be maintained in the Form appended.

2. Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year.
- (b) The recommendations made by me on the financial statements of the preceding year, had been implemented.

3. Financial Review

3.1 Management of Expenditure

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) A sum of Rs. 50,000,000 had been allocated in the supplementary estimates for the acquisition of machinery and equipment in the year under review, out of which an amount Rs.34,578,585 had remained unutilized. The remaining balance was 69 percent of the supplementary estimate.	It had been also informed that the actual value of the computers received as a grant from UNODC and the actual tax paid on the relevant date have been forwarded to the Treasury Operations Department and Sri Lanka Customs and actual value has been kept in the accounts and the Department has no knowledge of any allocation of funds exceeding the required amount to the Department.	Actions should be taken to prepare the estimates with proper study.
(b) An allocation of Rs.41,135,005 out of the allocation of Rs.73,375,000 allocated for 14 expenditure objects had remained during the year under review. The percentage of such remaining allocations in expenditure objects ranged from 11 percent to 90 percent.	It had been informed that the provisions were left over due to reasons such as restricting the leave attendance and overtime of officers with the aim of controlling public expenditure, paying only casual allowance to officers who participated in foreign training programs, conducting field inspections and monthly and bi-monthly progress review meetings online via Zoom technology, reducing the number of officers paying	Actions should be taken to prepare the estimates with proper study.

uniform allowance and not utilizing the provisions provided to the High Courts and District Secretariats in the same manner.

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| (c) | A sum of Rs. 1,705,000 had been transferred under Financial Regulation 66 for 5 expenditure objects in the year under review and there were savings of Rs. 451,765, that is, 10 percent to 135 percent, without utilizing the provisions thus transferred. | It had been informed that although additional provisions were transferred under Financial Regulation 66 to carry out the relevant activities for these expenditure objects due to the fact that the requested amount of provisions was not received in the budget estimate for the year 2024, a certain amount of provisions remained due to various reasons. | Actions should be taken to prepare the estimates with proper study. |
| (d) | Although the expenditure should be managed within the limits of the allocations made by the Chief Accounting Officer in terms of Financial Regulation 50, in addition to the allocations of Rs. 6,100,000 made for 4 expenditure objects in the year under review, an allocation of Rs.1,355,000 allocated for other purposes under Financial Regulation 66 had been transferred. The percentage of such transfers between expenditure objects had ranged from 9 percent to 39 percent. | It had been informed that additional provisions were transferred under Financial Regulation 66 as the requested amount of provisions for these four expenditure objects was not received through the 2024 Budget Estimate. | Actions should be taken to prepare the estimates with proper study. |
| (e) | Although estimates should be prepared as accurately as possible in terms of Financial Regulation 50, the difference between the total net provision and the estimated provision ranged from (63) percent to 3,653 percent as a percentage of the estimated provision due to failure to do so. | It had been informed that due to the fact that the entire amount of money requested in the budget estimates for the year 2024 was not received and expenditure was restricted in accordance with the Public Expenditure Circular, there was a difference between the total net allocation of the Department and the estimated allocation. | Actions should be taken to prepare the estimates with proper study. |

(f)	Although the total expenditure under the column of expenditure incurred by other Ministries/Departments under Financial Regulation 208 of Form ACA-2(ii) was Rs.44,476,921 in the financial statements in the year under review it had been recorded as Rs.24,508,352.	The total expenditure incurred by other Ministries/Departments under Financial Regulation 208 of Form ACA-2(ii) was recorded as Rs. 24,508,352 due to an error and it had been informed that steps would be taken to ensure that such errors do not occur again.	Actions should be taken to include accurate values in the financial statements.
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3.2 Incurring of Liabilities and Commitments

Audit Observation	Comments of the Accounting Officer	Recommendation
Liabilities amounting to Rs. 662,647, which were not included in the Statement of commitments and Liabilities in the year under review and the Treasury Printouts(SA-92), had been settled in the year 2025.	It had been informed that vouchers value of Rs.662,647 received after 31 January 2025 for the year 2024, could not be included as liabilities in the CIGAS program.	Commitments and liabilities for the year should be accurately included in the financial statements.

3.3 Certification of Chief Accounting Officer/Accounting Officer

Accounting Officer should certify the following matters in terms of provisions set out in Section 38 of the National Audit Act, No. 19 of 2018. However, it had not been so done.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system for the financial control exists in the Department 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. Such reviews should be carried out in writing, and a copy thereof should be presented to the Auditor General, but no statements had been furnished to the Audit that the reviews had been carried out .	The financial control and supervision of the Department is carried out by the Accountant and the Audit and Management Committee meetings are being held regularly with the participation of the Chief Internal Auditor of the Ministry of Justice and the Audit Superintendent of the National Audit Office at present and it had been informed that review meetings have been held on the effectiveness of the system.	Action should be taken in accordance with Provisions in Section 38 of the National Audit Act No.19 of 2018.

- (b) The Chief Accounting Officer and the Accounting Officer shall ensure that an effective mechanism exists to conduct an internal audit. However, the said requirements had not been fulfilled due to audit observations indicated in paragraph 6.2 of the report.
- It had been informed that requests were made from the Ministry of Public Administration to appoint an officer to the position of Internal Auditor for the department.
- Actions should be taken in terms of the provisions of Section 38 of the National Audit Act, No. 19 of 2018.

3.4 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks are analyzed below.

	Observation	Comments of the Accounting Officer	Recommendation
Reference to Non-compliance Laws, Rules and Regulations			
(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka	Paragraph 7.1 of Chapter V in Section 1 and Sections 171 and 172 of Chapter XV, Procedural Rules of the Public Service Commission Although according to the relevant sections of the Establishments Code, an officer who does not report for duty without informing the Head of the Department should be considered as having abandoned his post and should be immediately notified to the officer by registered post, the Department had delayed issuing resignation letters to seven officers of the	Although the Divisional Secretariat to which the officer is attached should take action regarding the arrival and departure of development officers, it has been informed that all Divisional Secretaries have been informed to send the arrival and departure of development officers to the Provincial Senior Community Corrections	Actions should be taken as per the referenced regulation.

Department for a period of 02 months to more than a year. Officer before the 15 of every month.

(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

F.R. 110	The record of damages and losses had not been updated regarding the damage to two vehicles.	It had been informed that actions could not be taken to include in the Record of damages and losses due an error and steps would be taken to include that information in the register this year.	Action should be taken to document in the record of damages and losses in accordance with the referenced regulation.
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(c) Public Administration Circulars

(i) Paragraph 2(1) of Circular No. 09/2009 dated 16 April 2009	Although public servants are required to verify their entry and exit from their workplace through fingerprint machines, any officer who reported to the head office from 8 July to 13 August 2024 had not acted accordingly.\	It had been informed that all officers attached to the head office would mark fingerprints of arrival and departure in the fingerprint machine at present.	Fingerprint machines should be used for entry and exit as per the referenced circular.
(ii) Paragraph 4.14 of Circular (II) No. 14/2022 dated 15 September 2022	Although leave should be approved only in accordance with the circular, contrary to this, foreign leave had been approved to an officer serving at the Rathmalana Divisional Secretariat and due to the vacancy in the position in which the officer was performing the duties during the year under review, any action had been taken by that	It had been informed that the officer who had transferred to this secretariat was rejected by the Rathmalana Divisional Secretary and the officer had to be attached to the main office and an officer had now been attached to the relevant office.	Actions should be taken to deploy officers to provide services in regional offices.

office regarding the offenders.

3.5 Issuance and settlement of Imprests

Audit Observation	Comments of the Accounting Officer	Recommendation
Although, in accordance with Chapter 9.1 (b) of the Public Finance Circular No. 01/2020 dated 28 August 2020 and Financial Regulation 371(5), after the issuance of sub imprest, the sub imprest should be settled within 10 days of the completion of the relevant work, the sub imprest of Rs. 1,320,840 received by 33 officers on 51 cases had been delayed for a period ranging from 11 to 222 days.	It had been informed that actions would be taken to ensure that such incidents do not occur hereafter in the future.	Actions should be taken to settle the advances received before the due date.

4. Operating Review

4.1 Non achievement of the expected output Level

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although the Department planned to finalize 12,000 orders out of the 15,000 orders planned to be received annually, 6,536 orders, or 43 percent of the estimated numbers, had been completed during the year.	Although it had been expected that 12,000 of the orders referred for community correction orders would be completed, since the nature of the order and the duration of the order are for the issuance of the order and since not all orders will be completed in the relevant year, it has had to be carried over to the following years. Accordingly, it had been also informed that the orders would have to be implemented	Action should be taken to implement the plans properly.

within a period of three months to two years as per the Act.

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| <p>(b) Although 315 sports programs were planned to be held during the year to fulfill the conditions related to community correction orders, 109 programs, or 34 percent, had been held during the year.</p> | <p>It had been informed that although the expected target could not be reached in 2024, this program would be included in the action plan for 2025 and progress would be monitored monthly and quarterly.</p> | <p>Actions should be taken to implement the Plans properly.</p> |
| <p>(c) Although 9 income generation projects using the labour of offenders were planned to be implemented during the year, only 03 programs, or 33 percent, were implemented during the year in actuality.</p> | <p>It had been informed that since there has been no positive progress in the projects started in the agricultural sector in initiating income generation projects utilizing the labor of offenders, new projects (envelop production) suitable for the year 2025 have been introduced at the regional level.</p> | <p>Actions should be taken to implement the Plans properly.</p> |
| <p>(d) 4 tasks value of Rs. 209,858 which were not included in the action plan had been implemented during the year.</p> | <p>Although these four tasks were not included in the action plan and due to their being essential and non-deferrable, they had to be implemented and it had been informed that the expenditures were incurred after obtaining the approval of the Secretary to the Ministry for the revised procurement plan.</p> | <p>Actions should be taken to prepare the Plans properly.</p> |
| <p>(e) Although it was planned to purchase 223 virus guards at a cost of Rs. 300,000 during the year and due to the failure to prepare the estimate properly, only 170 virus guards had been purchased at a cost of Rs.298,894 during the year and although it was planned to purchase 10 fingerprint machines at a cost of Rs.1,000,000, 5 fingerprint machines had been purchased at</p> | <p>Although estimates were prepared for these purchases, due to non-receipt of the estimated provision and fluctuation in the price of goods, it was not possible to purchase the goods as expected. The approval of the Secretary to the Ministry has been received for the revised procurement plan and it had been informed that the provisions allocated through the budget were managed and the relevant goods were purchased according to the</p> | <p>Actions should be taken to implement the Plans properly.</p> |

a cost of Rs. 569,350 during the year. Also, although Rs. 500,000 was allocated to purchase a photocopy machine, Rs. 913,320 had been spent on its purchase.

4.2 Delays in Execution of projects

The following observation is made.

Audit Observation	Comments of the Accounting Officer	Recommendation
Although an estimated cost of Rs. 1 million had been estimated during the year to establish a Kekirawa community based correction Center in Anuradhapura, only survey work on the relevant land had been carried out during the year, spending Rs. 64,215.	It had been informed that approval has been received for the permanent transfer of land, and the project plan report of the relevant project has been forwarded to the Department of National Budget (NPD) for approval and allocation of funds for the year 2026.	Actions should be taken to make construction work efficiently.

4.3 Projects without progress despite the Release of Money

The following observation is made.

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the Ministry of Justice had spent Rs.1,009,934 under the provisions of the Department of Community Corrections in 2010 for the construction of the building to be constructed for the Community Corrections Office of the Puttalam Court, the construction work had not been completed.	The Ministry of Justice had carried out all the procurement, contract award and payment activities for this building in 2010 and although the Ministry had been informed in writing on 26 June 2013 and 08 July 2014 to urgently prepare and deliver the part of the building which has been stopped on its way, any response had not been received so far. However, it had been informed that actions would be taken to inform the Secretary of the Ministry of Justice in writing once again regarding this.	Actions should be taken to complete the Construction work promptly.

4.4 Assets Management

The following observations are made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	Although it is mandatory to obtain a valuation for every vehicle once every 5 years as per 1.3.1 of the Asset Management Circular No. 04/2018 dated 31 December 2018, Non-Financial Assets Valuation Guidelines, such valuation had not been obtained for 04 vehicles of the Department.	It had been notified that the Valuation Department has been informed to take the necessary steps to assess the 04 vehicles owned by the department.	Action should be taken to assess vehicles as per the circular.
(b)	Although a revaluation of land and buildings, office equipment and furniture, and plant and machinery should be carried out every 05 years in accordance with paragraphs 2.3, 3.3.1 and 4.3 of the said guidelines, the Department had not taken actions to follow the said guideline.	It had been informed that actions would be taken to carry out the assessment this year.	Actions should be taken to assess lands and buildings as per the circular.

4.5 Security of Public officers

The following observation is made

Audit Observation	Comments of the Accounting Officer	Recommendation
Since the accounting officer is responsible for the custody and security of public funds, etc., regarding the giving security of public officers in accordance with the amended Financial Regulation 880 of paragraph 9 of the Public Finance Circular No. 01/2020 dated 28 August 2020 regarding the giving security by public officers, although it had been stated that the relevant officers should ensure that the security is given, officers holding positions such as accountant, cashier and stores keeper	It had been informed that the officers required to give security had been identified, the details of those officers and the relevant forms had been completed and forwarded to the Secretary of the Ministry of Justice on 7 March 2025.	Officers who are required to give security as per the circular should take actions to give security.

who are required to give the security in Financial Regulation 315 had not given the relevant security.

4.6 Losses and Damages

The following observation is made

Audit Observation	Comments of the Accounting Officer	Recommendation
Due to a fire that broke out on 21 June 2022 at the office of the Department of Community Based Corrections maintained in a room of the premises of the court in Puttalam, office equipment costing Rs.163,302 had been completely destroyed. However, that had not been mentioned in the losses and write-off register for the year under review.	It had been informed that the Puttalam Community Corrections Office was destroyed by fire on 21 June 2022 and since the investigation into the fire had not been completed during the year under review, it had been informed that this was not mentioned in the losses and write-off register in the financial statements of the year under review.	Actions should be taken to include relevant information in the financial statements.

4.7 Management Weaknesses

The following observations are made .

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) A Community Corrections Officer had been on leave for foreign employment from 01 October 2019 to 14 August 2023 and although this officer's leave period had ended, he had not reported to work on 15 August 2023. Although this officer was issued a notice of resignation from service on 04 June 2024, any action had been taken to recover the penalty amount of Rs.1,106,560 that was to be recovered from him in terms of the agreement.	Since it has not been possible to find a permanent residence for this officer, the Attorney General's Department has been informed to take legal action against him and it had been informed that further action would be taken by that department.	Action should be taken to recover the relevant fines.

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| (b) | Although 04 development officers of the Department had not reported for work without informing, those officers had been paid an amount of Rs.200,724 as salaries due to the Department's failure to properly manage the administrative matters related to the attendance, departure and leave of officers serving in the regional offices and any action had not been taken to recover that amount during the year under review. | It had been informed that the relevant officials have been notified to take actions to pay the money recieveable to the government. | The administrative work of officers serving in regional offices should be managed well. |
| (c) | The Community Corrections Office of the Puttalam Court was destroyed by a sudden fire in June of 2022 and although the computer and all its parts, photocopy machine, fingerprint machine and other office equipment in the office had been completely destroyed, the Department had not initiated any investigation into the matter even during the year under review. | The Secretary of the Ministry has been informed that a decision cannot be given until the decision is received in the pending case related to this incident and accordingly, it had been informed that the investigation related to this incident had been carried out in the year under review. | Steps should be taken to expedite the investigation. |
| (d) | The department had not taken actions to find a temporary replacement for the destroyed site or to complete the construction work on the half-built building. | The Ministry of Justice and the Registrar of the Puttalam Magistrate's Court have been informed on several occasions to provide a suitable location to house this office as per the proposals of the Departmental Audit and Management Committee meeting and it had been informed that further action can not be taken until the legal proceedings are concluded. | Actions should be taken to find another location or complete the construction work. |

5. Achievement of Sustainable Development Goals

The following observation is made

Audit Observation	Comments of the Accounting Officer	Recommendation
The Department had identified a sustainable objective for the year under review and had prepared three targets to achieve that objective. Although it had been aimed to transform 40 percent of the individuals who were convicted of minor offences and referred to community-based correction into good individuals through the community correction process and the progress was at the level of 44 percent and although it had been aimed to rescue 35-40 percent of them through drug treatment for drug-related offenders, it remained at a low level of about 29 percent. Also, although the aim was to ensure the social, economic and spiritual well-being of individuals referred for community-based correction, the targets to achieve that goal had not been identified.	officers have been trained to use the Asist method to identify drug use levels before referring them for treatment in 2024 in order to streamline the therapeutic process for offenders with drug use disorders and it had also been informed that steps have been taken to introduce a mandated manual to specifically measure the progress of the therapeutic correction process of drug use offenders.	Action should be taken to achieve sustainable goals.

6. Good Governance

6.1 Rendering of Services to the Public

The following observation is made

Audit Observation	Comments of the Accounting Officer	Recommendation
Although a website had been created to provide information about the Department to external parties, it had not been updated during the year under review.	It had been informed that preliminary work has been carried out to create the website in collaboration with the Computer Department of the University of Colombo.	Actions should be taken to update the website urgently.

6.2 Internal Audit

The following observation is made.

Audit Observation	Comments of the Accounting Officer	Recommendation
The Department had not established an Internal Audit Unit in accordance with Section 40(i) of the National Audit Act, No. 19 of 2018.	Even though an Internal Audit post has been approved for this department, it had been informed that it has not been possible to establish an Internal Audit Unit since a Grade III officer of the Sri Lanka Accounting Service has not been attached to that post by the Ministry of Public Administration.	Action should be taken as per the Audit Act.

7. Human Resource Management

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) A total of 64 vacancies existed at the end of the year under review, including 03 senior level vacancies, 18 tertiary level vacancies, 40 secondary level vacancies and 03 primary level vacancies due to the inability to maintain an effective service level and conduct a timely review of the cadre.	Requests have been made through the misco system to fill the vacancies of Senior Level, Office Assistant and Languages Translator and there are currently no officers who meet the qualifications for the post of Assistant Commissioner and actions are being taken to recruit for the post of Senior Community Corrections Officer as per the approval of the Public Service Commission and necessary steps are being taken to issue the recruitment gazette notification to fill the vacancies of 13 other Community Corrections Officer posts. It had also been informed that the recruitment for 40 secondary level officers has been	Actions should be taken to recruit to relevant positions in order to fulfill the objectives and main functions of the institution effectively.

submitted to the Review Board
for approval.

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| (b) | Due to the fact that there were approximately 30 vacancies for the posts of Community Corrections Officer and Work supervisor at the secondary level, the Regional Corrections Offices were not functioning properly, which had hindered the institution's main function of reforming convicts. | It had been informed that officers have currently been deployed to cover the duties and steps will be taken to recruit 13 Community Corrections Officers and 13 work Supervisors, thereby attaching officers to the currently vacant offices. | Action s should be taken to recruit to relevant positions in order to fulfill the objectives and main functions of the institution effectively. |
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