

## **CHAPTER 6**

### **Hong Kong Police Force**

#### **Management of leave in the Hong Kong Police Force**

**Audit Commission  
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*This audit review was carried out under a set of guidelines tabled in the Provisional Legislative Council by the Chairman of the Public Accounts Committee on 11 February 1998. The guidelines were agreed between the Public Accounts Committee and the Director of Audit and accepted by the Government of the Hong Kong Special Administrative Region.*

Report No. 55 of the Director of Audit contains 11 Chapters which are available on our website at <http://www.aud.gov.hk>.

Audit Commission  
26th floor, Immigration Tower  
7 Gloucester Road  
Wan Chai  
Hong Kong

Tel : (852) 2829 4210  
Fax : (852) 2824 2087  
E-mail : [enquiry@aud.gov.hk](mailto:enquiry@aud.gov.hk)

# MANAGEMENT OF LEAVE IN THE HONG KONG POLICE FORCE

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## **PART 1: INTRODUCTION**

1.1 This PART describes the background to the audit and outlines the audit objectives and scope.

### **Leave entitlements of civil servants**

1.2 *Civil Service Regulations.* The Civil Service Bureau (CSB) assumes overall policy responsibility for the management of leave in the civil service. The Civil Service Regulations (CSRs), as supplemented by CSB Circulars, set out the leave entitlements of civil servants and the authority of the Secretary for the Civil Service and Heads of Department on day-to-day leave management.

1.3 *Classification of leave.* CSR 1100 states that leave may be broadly classified into two groups:

- (a) those that are earned according to the terms of appointment of officers, including vacation leave; and
- (b) those that are granted under special circumstances, including sick leave, maternity leave and study leave.

1.4 *Vacation leave.* CSR 1101(1) provides that, subject to the exigencies of the service, an officer may be granted his earned vacation leave. The vacation leave earning rate and accumulation limit for an officer depend on his terms of appointment, years of service and salary. Details are at Appendix A.

1.5 *Sick leave.* CSR 1270(b) defines sick leave as any period during which an officer is permitted to be absent from duty on account of illness, or other medical treatment or investigation, without forfeiting leave of any other description. According to CSRs 1275 and 1276, an officer's normal sick leave entitlement (Note 1) is as follows:

- (a) *Officers with less than four years of service.* Sick leave may be granted up to a total of 91 days on full pay and 91 days on half pay; and

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**Note 1:** *CSR 1277 provides that sick leave granted for recovery from an occupational disease or for an injury on duty, or in connection with organ or bone marrow donation operations will not be counted against an officer's normal sick leave entitlement.*

- (b) **Officers with four years of service or more.** Sick leave may be granted up to 182 days on full pay and 182 days on half pay, less any sick leave taken in the four years preceding the current sick leave.

In addition, CSR 904 provides that officers will be allowed time-off from duty for attendance at clinics for approved treatment, examination or consultation (Note 2).

1.6 **Maternity leave.** CSR 1297 provides that maternity leave covering a total absence from duty of up to 10 weeks may be granted to a female officer because of her pregnancy or confinement.

1.7 **Study leave.** CSR 1001 provides that study leave may be granted to officers nominated to undertake full-time training relevant to their duties. In addition, CSR 1002 provides that study leave of up to 14 days in any period of 12 months may be granted for officers to prepare and sit for examinations if the qualifications are required for work.

### **Leave entitlements of contract staff**

1.8 The leave entitlements of contract staff are determined by the employing departments and specified in their contracts. For non-civil service contract (NCSC) staff employed in accordance with the NCSC scheme promulgated in CSB Circular No. 2/2001 “Employment of NCSC Staff” (Note 3), the Circular provides that their leave arrangements may be better than the provisions of the Employment Ordinance (Cap. 57) where appropriate, but should be no more favourable than the provisions for civil servants.

### **Audit review**

1.9 The Audit Commission (Audit) has recently conducted a review of the management of leave in government departments. The review covered three major departments, namely the Hong Kong Police Force (HKPF), the Food and Environmental Hygiene Department and the Housing Department. The audit findings are contained in two separate reports, as follows:

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**Note 2:** *Time-off granted under CSR 904 is different from time-off earned from overtime work and is not counted against any uncompensated overtime balance. The scope of this audit did not include time-off earned from overtime work.*

**Note 3:** *CSB Circular No. 2/2001 provides that Heads of Department may employ NCSC staff remunerated at non-directorate equivalent level to meet their service needs. NCSC staff are not appointed on civil service terms of appointment and conditions of service. Subject to the provisions in the Circular, Heads of Department have the full authority and discretion to decide on the employment of NCSC staff and related matters.*



- (a) management of leave in the Hong Kong Police Force (the subject matter of this report); and
- (b) management of leave in the Food and Environmental Hygiene Department and the Housing Department (Chapter 5 of the Director of Audit's Report No. 55).

1.10 Audit's review of the management of leave in the HKPF focused on the following areas:

- (a) leave management systems (PART 2);
- (b) vacation leave (PART 3);
- (c) sick leave (PART 4); and
- (d) maternity leave and study leave (PART 5).

Audit has found room for improvement in the above areas and has made a number of recommendations to address the issues.

### **General response from the Administration**

1.11 The **Commissioner of Police** agrees with all the audit recommendations.

1.12 The **Secretary for the Civil Service** welcomes the audit review of the management of leave in government departments. She has said that:

- (a) the CSB attaches great importance to the consistent and proper administration of the different types of leave across government bureaux and departments. To this end, the CSB has stipulated relevant rules in the CSRs, which are supplemented by guidelines as appropriate on matters of wide concern. The CSB has also developed the e-Leave System (see para. 2.9) for general use in the civil service;
- (b) in the light of the leave administration issues revealed in the audit review, the CSB will consider alerting other bureaux and departments to the issues of common concern. The CSB will also consider whether there is a need to supplement, further elaborate or clarify, the existing guidelines; and

- (c) the HKPF has been using a bespoke leave recording system to meet its specific operational needs. With reference to the audit findings and recommendations, the CSB trusts that the HKPF management will give detailed consideration to them and take follow-up actions where appropriate. The CSB stands ready to assist if the HKPF has doubts on the interpretation of relevant CSRs or their application on individual cases.

1.13 The **Secretary for Security** welcomes the audit review of the management of leave in the HKPF. He will urge the HKPF to follow up on the improvement measures as set out in its response earnestly in consultation with the CSB as appropriate.

### **Acknowledgement**

1.14 Audit would like to acknowledge with gratitude the full cooperation of the staff of the HKPF during the course of the audit review.

## **PART 2: LEAVE MANAGEMENT SYSTEMS**

2.1 This PART examines issues relating to the HKPF's leave management systems. The following issues are discussed:

- (a) systems for recording leave and attendance (paras. 2.3 to 2.14); and
- (b) systems redevelopment (paras. 2.15 to 2.22).

### **Staff strength of Hong Kong Police Force**

2.2 As at 31 March 2010, the HKPF had a strength of 32,443 staff, comprising 27,839 disciplined staff and 4,604 civilian staff (Note 4). The staff worked in various police formations, as analysed below:

- (a) ***Police headquarters.*** 7,069 staff worked in 11 headquarters major formations under five departments (Note 5). Each major formation was divided into smaller formations, including branches, bureaux and divisions; and
- (b) ***Police regions.*** 25,374 staff worked in six regional major formations (Note 6) under the Operations Department. Each region was divided into smaller formations, including districts and divisions.

### **Systems for recording leave and attendance**

2.3 The HKPF uses the Leave Recording System (LRS) for recording the leave of its staff. In addition, the Duty Scheduler System (DSS), occurrence books and attendance registers, which record the duties or attendance of the staff, also contain information about their leave. Details are given in paragraphs 2.4 to 2.8.

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**Note 4:** *In addition, as at 31 March 2010, the HKPF employed 145 NCSC staff. Given the small number of NCSC staff compared with civil servants in the HKPF, this audit focused on the leave management of civil servants, particularly disciplined staff.*

**Note 5:** *The five departments comprised: (a) Operations; (b) Crime and Security; (c) Personnel and Training; (d) Management Services; and (e) Finance, Administration and Planning. The 11 headquarters major formations were mainly wings of these departments.*

**Note 6:** *The six regional major formations comprised Hong Kong Island, Kowloon West, Kowloon East, New Territories North, New Territories South and Marine.*

### *Leave Recording System*

2.4 The HKPF uses the LRS for recording all types of leave, calculating vacation leave balances and producing reports for leave management. The LRS is one of the eight satellite systems in the Personnel Wing of the HKPF's Personnel and Training Department (Note 7). They will be redeveloped and form part of the new Personnel Information Communal System (PICS — see para. 2.16). The existing PICS is a major HKPF system used for holding various types of personnel data (e.g. staff details, posting history and performance appraisals). As at 31 August 2010, for leave recording or system administration, about 700 staff were authorised to access the LRS through some 800 workstations installed at various police formations.

2.5 An officer who wishes to apply for any type of leave is required to submit an application form to the approving authority, who then passes the approved form to the leave recording officer. The leave recording officer records the leave in the LRS by on-line inputting the leave details (Note 8). For vacation leave, the LRS calculates the officer's leave balance as at the date of resuming duty. Detailed procedures and controls relating to vacation leave are described in paragraph 3.3.

### *Duty Scheduler System*

2.6 According to the HKPF, about 60% of its disciplined staff are deployed on a shift basis. Police formations are required to use the DSS to schedule and record the duties of all disciplined staff below the rank of Superintendent, as follows:

- (a) **Weekly duty list.** A duty week commences at 8:00 a.m. each Sunday. Each police formation is required to use the relevant DSS functions to prepare weekly duty lists two weeks in advance. A weekly duty list shows, for each officer, the off-duty days (e.g. rostered off day, weekly leave day or vacation leave) and the scheduled duty or shift for each on-duty day (Note 9); and

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**Note 7:** *The other seven satellite systems are: (a) Quarters and Housing System; (b) Holiday Home Information System; (c) Trust and Fund System; (d) Health Impaired Officer Office Automation System; (e) Discipline Office Automation System; (f) Police Indebtedness Management System; and (g) E-Junior Police Officer Annual Report Form System.*

**Note 8:** *The leave details required to be input include the officer's identification number, the shift pattern (see Note 9), the leave start and end dates, and the date of resuming duty. For vacation leave, the officer's rostered off days and weekly leave days, where relevant to leave calculation, are also required to be input. The LRS captures the officer's name, rank and post from the PICS.*

**Note 9:** *An example of the shift patterns of the disciplined staff is the "Eleven-day-per-fortnight pattern". The working cycle is 96 hours scheduled over 2 weeks, with a pattern of 11 days of 8.75-hour shifts, 1 rostered off day and 2 weekly leave days.*

- (b) **Daily duty list.** Daily duty lists are largely generated by the DSS based on the weekly duty list. The DSS provides functions for amending daily duty lists and updating the weekly duty list correspondingly. For duty or other changes (e.g. vacation leave or sick leave) occurring during a shift, the details are required to be input into the DSS at the end of the shift by an officer designated to maintain the DSS records.

### ***Occurrence books***

2.7 Each police formation is required to maintain manually an occurrence book. An entry is required to be made in the book when a disciplined staff below the rank of Superintendent reports for or comes off duty. In addition, entries are required to be made for all routine events occurring in the formation (e.g. the posting of duties and inter-formation movements).

### ***Attendance registers***

2.8 Civilian staff in a police formation are required to sign manually an attendance register to record the time of their arrival and departure.

## **Audit observations and recommendations**

### ***Limitations of existing computer systems***

2.9 Audit notes that:

- (a) the HKPF has been using the LRS since 1997, whereas other government departments commenced around 2004 to use the web-based e-Leave System developed by the CSB for leave management;
- (b) the e-Leave System comprises the Electronic Leave Application and Processing System (eLAPS), and the Leave Recording and Calculation System (LRCS). eLAPS is a front-end workflow system used for submitting and approving leave applications electronically. The LRCS is a back-end rule-based system, which directly captures the submitted leave data for automatic leave recording and calculation (Note 10); and

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**Note 10:** *The LRCS automatic leave recording and calculation functions are not applicable to certain staff, including staff on irregular shift patterns and NCSC staff.*

- (c) unlike the e-Leave System, the LRS does not support electronic leave applications. The LRS records a leave only when the leave recording officer inputs the leave data contained in the application form.

2.10 Apart from the lower efficiency and higher staff cost of processing leave applications, leave processing under the LRS is more susceptible to input errors, leading to unrecorded or incorrectly recorded leave. Moreover, the LRS and DSS currently are two separate systems without an interface. As such, automated cross-checking of leave records in the two systems cannot be established to detect unrecorded or incorrectly recorded leave.

*Need to ensure other controls over leave recording are effective*

2.11 Given the limitations of the existing computer systems, the risk of unrecorded or incorrectly recorded leave is high, if there are no other effective controls to ensure the proper recording of leave. The past two cycles of internal audits of police formations, which revealed many cases of unrecorded or incorrectly recorded leave in many formations (see para. 3.5), highlighted this risk. On the other hand, the internal audits did not reveal similar irregularities in some formations, suggesting that their other controls over leave recording might be more effective. In Audit's view, the HKPF needs to monitor the effectiveness of controls over leave recording in individual formations, disseminate good control practices, and require formations with ineffective controls to adopt such practices where appropriate.

*Audit recommendations*

2.12 **Audit has recommended that the Commissioner of Police should:**

- (a) **given the limitations of the existing computer systems which inhibit the implementation of automated controls, monitor the effectiveness of other controls over leave recording in individual police formations with reference to internal audit findings; and**
- (b) **identify police formations with good control practices, disseminate the good practices and, where appropriate, require other formations to adopt such practices.**

**Response from the Administration**

2.13 The **Commissioner of Police** agrees with the audit recommendations. He has said that:

- (a) the HKPF is also concerned about the limitations of the existing computer systems. In particular, because of the lack of automatic controls, human errors in leave recording and misplaced GF62s (see para. 3.3(a)) are difficult to trace;
- (b) the new PICS, which will be implemented in 2013, will incorporate redevelopment of the LRS and DSS with an automatic reconciliation capability between the two systems to ensure data accuracy (see paras. 2.15 to 2.17); and
- (c) in the interim period, the HKPF has developed two mechanisms to improve data accuracy of leave recording, as follows:
  - (i) *Data checking between LRS and DSS.* In May 2010, a computer program was developed for cross-checking data between the LRS and DSS and generating discrepancy reports. Police formations will use the reports to perform leave record reconciliation on a quarterly basis, until the new PICS is put in place; and
  - (ii) *Computerisation of leave application and processing.* eLAPS (see para. 2.9(b)) will be introduced, as an interim system, to enable leave applications to be submitted and processed electronically. The system will reduce input errors and misplaced GF62s. Funding was approved in June 2010 and the system implementation is expected to be completed by the end of 2010. In the meantime, all formations are required to enhance the administrative procedures. Leave recording officers have to confirm receipt of the leave application forms to ensure their proper delivery.

2.14 The **Secretary for Security** agrees that computerisation of leave application processing will enhance efficiency and reduce human errors. He fully supports the HKPF's early implementation of the new PICS, which will incorporate redevelopment of the LRS and DSS, as well as the interim eLAPS.

## Systems redevelopment

2.15 *Funding approval for redeveloping DSS.* In 2007-08, funding of \$9.9 million was earmarked for the HKPF to redevelop the DSS. According to the HKPF:

- (a) the new DSS would provide the existing functions in a more powerful computing platform. It would also provide some new functions, including an interface with the LRS for leave information; and
- (b) the HKPF planned to commence the project in May 2007 and complete it in July 2008.

2.16 ***Funding approval for redeveloping LRS.*** In May 2008, the Finance Committee of the Legislative Council approved a financial commitment of \$57.6 million for redeveloping the PICS and its eight satellite systems, including the LRS. The Finance Committee was informed that:

- (a) ***Benefits of new systems.*** The new systems would provide improved functions, including electronic human resources self-services. For example, individual officers would be able to submit leave applications conveniently at work and securely at home via web technology;
- (b) ***Cost savings.*** The new systems would bring about annual savings of \$14.4 million from 2016-17 onwards, including \$2.4 million notional savings in staff cost of processing leave applications;
- (c) ***Implementation plan.*** The target tendering and system roll-out dates for the entire project were June 2009 and December 2011 respectively; and
- (d) ***Panel meeting.*** At a meeting of the Legislative Council Panel on Security in April 2008, Members enquired about the possibility of speeding up the project. The HKPF shared Members' wish to take forward the project as quickly as possible. It would monitor the progress closely to ensure the earliest completion of the project.

2.17 ***Tendering exercise.*** After obtaining separate funding approvals, the HKPF used a combined tender approach for redeveloping and integrating the PICS (including the LRS and seven other satellite systems), the DSS and one other system (Note 11). The tender document, which was issued on 28 May 2010, required the new PICS and DSS to be ready for use within 25 and 29 months respectively from the contract commencement date. As at 31 August 2010, the HKPF was evaluating the tenders.

## **Audit observations and recommendations**

### ***Systems redevelopment will strengthen controls over leave recording***

2.18 Audit welcomes the redevelopment of the LRS and DSS. Similar to the e-Leave System used by other government departments, the new LRS will support electronic leave applications. This will reduce the risk of unrecorded or incorrectly recorded leave, as leave data are captured directly from leave applications submitted electronically through the system. Furthermore, the new DSS will provide an interface with the LRS for leave information. This will support establishing automated cross-checking of leave records in the two systems and further reduce the risk of unrecorded or incorrectly recorded leave. In addition, the systems redevelopment will bring about recurrent cost savings.

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**Note 11:** *The other system was the Recruitment Office Office Automation System, which maintained a database to process data about applicants for the jobs of Police Inspector or Constable.*



### *Need to ensure early project completion*

2.19 In response to the enquiry from Members of the Legislative Council about the possibility of speeding up the redevelopment of the PICS, the LRS and seven other satellite systems, the HKPF indicated that it would ensure the earliest completion of the project (see para. 2.16(d)). However, Audit noted that there were delays in the systems redevelopment, as follows:

- (a) ***PICS, LRS and seven other satellite systems.*** The HKPF issued the tender document in May 2010 (see para. 2.17). There was a delay of 11 months compared with the target tendering date of June 2009 (see para. 2.16(c)); and
- (b) ***DSS.*** The target project completion date was July 2008 (see para. 2.15(b)). Since the HKPF used a combined tender approach for the systems redevelopment and issued the tender document only in May 2010, there would be a considerable delay in project completion.

2.20 In response to Audit's enquiry, the HKPF explained that the delay in tendering was due to the longer than expected time required to clarify the tender specification with the Government Logistics Department, the Department of Justice and the Intellectual Property Department. The HKPF also explained that the combined tender approach for the systems redevelopment would add value. Audit notes the HKPF's explanations, but considers that actions are required to prevent further delays.

### *Audit recommendations*

2.21 **Audit has recommended that the Commissioner of Police should:**

- (a) **closely monitor the progress of the redevelopment of the LRS and DSS; and**
- (b) **take prompt action to address any implementation issues in order to prevent further delays.**

### **Response from the Administration**

2.22 The **Commissioner of Police** agrees with the audit recommendations. He has said that the HKPF management is committed to ensure timely implementation of the redeveloped systems, and will take every measure to ensure system delivery without delays.

## **PART 3: VACATION LEAVE**

3.1 This PART examines issues relating to the management of vacation leave.

### **Police General Orders about leave approval**

3.2 Police General Orders (PGOs) are made by the Commissioner of Police in accordance with section 46 of the Police Force Ordinance (Cap. 232 — Note 12). PGO 8-01 requires that an officer shall not take leave without approval. According to PGO 1-02, non-compliance with any PGO will make an officer liable to disciplinary action.

### **Procedures and controls relating to vacation leave**

3.3 The Force Procedures Manual (FPM) contains information, advice and guidelines on procedures (Note 13). For vacation leave, it has the following provisions on the procedures and controls at police formations:

- (a) **Leave application.** An officer should apply for leave on a leave application form (GF62 — see Appendix B). He should submit the completed form to the approving officer through the recommending officer;
- (b) **Leave approval.** The approving officer, after endorsing the application, should pass the GF62 without delay to the recording officer;
- (c) **Leave recording.** After on-line inputting the leave data into the LRS, the recording officer should:
  - (i) at the bottom portion of the GF62, fill in the officer's leave balance as at the date of resuming duty as calculated by the LRS (see paras. 2.4 and 2.5);
  - (ii) send the bottom portion of the GF62 to the recommending officer; and
  - (iii) keep the top portion of the GF62 for record and audit purposes;

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**Note 12:** *According to PGO 1-02, PGOs are intended to be read in conjunction with the Government Regulations. Where there is a conflict between PGOs and the Government Regulations, the former prevails.*

**Note 13:** *According to PGO 1-03, an officer not complying with the FPM should be given suitable advice or guidance. Recurrent or blatant disregard for the FPM renders an officer liable to disciplinary action.*

- (d) ***Confirmation of return to duty.*** The recommending officer is required to confirm whether the applicant returns to duty on expiry of leave. The bottom portion of the GF62 serves as a reminder of the date on which the applicant is due to resume duty. When the applicant resumes duty, the recommending officer should return the bottom portion of the GF62 to him for his own record and future reference; and
  
- (e) ***Quarterly random checks of leave records.*** Formation commanders should arrange for quarterly random checks of leave records, as follows:
  - (i) leave particulars on the GF62s (top portion) kept by the recording officer should be checked by another officer against the leave entries in the LRS;
  - (ii) each random check should cover at least 5% of the GF62s held by the recording officer; and
  - (iii) where errors are spotted, a full-scale check covering all the GF62s for the month should be conducted.

### **Unrecorded and incorrectly recorded vacation leave**

3.4 The HKPF Internal Audit Division (IAD) conducts field inspections at police formations on a cyclical basis. According to its programme, it inspects each formation once within two years. In each inspection, the IAD examines the formation's financial, accounting and leave records to check compliance with relevant regulations, orders and procedures, and to ascertain the adequacy of internal control measures.

3.5 During August 2007 to March 2010, the IAD conducted two cycles of internal audits of police formations. In both cycles, the IAD found many cases of unrecorded, or incorrectly recorded, vacation leave in many formations. Table 1 shows Audit's analysis of the internal audit findings.

Table 1

## Internal audit findings on vacation leave

Problem	Number of formations (Note)	Number of officers	Number of occasions	Number of days of unrecorded leave
<b>2007-2008 internal audit cycle</b> <i>(reports issued during October 2007 to February 2009)</i>				
Unrecorded leave	66	336	384	513
Incorrectly recorded leave	47	97	103	Not applicable
<b>2009-2010 internal audit cycle</b> <i>(reports issued during February 2009 to May 2010)</i>				
Unrecorded leave	70	415	462	601.5
Incorrectly recorded leave	38	91	90	Not applicable

Source: HKPF records

Note: Both internal audit cycles covered 109 police formations. The internal audit findings on these formations are analysed as follows:

- (a) **2007-2008 cycle.** The IAD did not find unrecorded or incorrectly recorded leave in 30 formations. Of the remaining 79 formations, 34 were found with both unrecorded and incorrectly recorded leave, 32 with unrecorded leave only and 13 with incorrectly recorded leave only; and
- (b) **2009-2010 cycle.** The IAD did not find unrecorded or incorrectly recorded leave in 36 formations. Of the remaining 73 formations, 35 were found with both unrecorded and incorrectly recorded leave, 35 with unrecorded leave only and 3 with incorrectly recorded leave only.

Remarks: The internal audit reports did not disclose the sample size, in terms of the number of leave cases which had been sample checked.

## **Audit examination of Formation A**

3.6 *Audit examination of two formations.* Audit selected two police formations (Formations A and B), in respect of which the IAD found many cases of unrecorded leave, to examine whether management had taken effective actions to address the problems found. The audit findings, which revealed areas for improvement, are discussed in paragraphs 3.7 to 3.29.

### *General information about Formation A*

3.7 Formation A is commanded by a Superintendent, who reports to the District Commander. Formation A's General Registry, headed by a Clerical Officer, is responsible for leave administration. The leave recording officer is a Clerical Assistant. As at 31 March 2010, Formation A had a strength of 268 staff, comprising 254 disciplined staff and 14 civilian staff. It had no NCSC staff.

### *Internal audits of leave records*

3.8 *Internal audit procedures.* During 2007 to 2009, the IAD conducted two internal audits of Formation A, as follows:

- (a) *2007 internal audit.* This covered an auditing period of 17 months, from March 2006 to July 2007. The IAD selected the months of April 2006 and February 2007 for checking of leave records; and
- (b) *2009 internal audit.* This covered an auditing period of 16 months, from August 2007 to November 2008. The IAD selected the months of December 2007 and September 2008 for checking of leave records.

3.9 *2007 internal audit findings.* The 2007 internal audit of Formation A found discrepancies between the LRS and DSS records (see para. 2.6). In respect of 10 occasions (involving 15 days of vacation leave taken by 10 officers) shown in the DSS duty lists, the leave was not recorded in the LRS (Note 14). In October 2007, the IAD recommended that the District Commander should account for the discrepancies and take necessary rectification actions.

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**Note 14:** *Each of the 10 officers had one occasion of unrecorded vacation leave of one to three days. The internal audit report did not disclose the number of vacation leave cases which had been sample checked.*

3.10 **2007 management response.** In December 2007, the District Commander responded to the IAD that all the 10 officers had submitted their leave applications, and their leave records in the LRS had been updated accordingly.

3.11 **2009 internal audit findings.** The 2009 internal audit of Formation A found similar discrepancies. In respect of 38 occasions (involving 55 days of vacation leave taken by 31 officers), the leave was not recorded in the LRS (Note 15). In March 2009, the IAD again recommended that the District Commander should account for the discrepancies and take necessary rectification actions. In addition, the IAD stated that it had checked 10% of the leave records for August 2007 to November 2008. Given the large number of discrepancies found, the IAD also recommended that the District Commander should:

- (a) conduct a full-scale check of all leave records for the period; and
- (b) review the internal control mechanism in Formation A to ensure the proper recording of the leave taken by all officers in the LRS.

3.12 **2009 management response.** In May 2009, the District Commander gave the following response:

- (a) **Unrecorded vacation leave found by IAD.** All the 31 officers had submitted their leave applications and their leave records in the LRS had been updated accordingly;
- (b) **Full-scale check.** The full-scale check was in progress; and
- (c) **New control measures.** Starting from April 2009, an officer who had been granted vacation leave in a particular week was required to submit a copy of the approved GF62 for preparing his duty list for that week (see para. 2.6(a)). For subsequent amendments, he was required to provide the General Registry with copies of the GF62 and the amended DSS duty list print-out.

3.13 **2009 full-scale check.** In July 2009, the Superintendent of Formation A informed the IAD of the outcome of the full-scale check of all leave records for August 2007 to November 2008. The Superintendent said that “70 out of 6,715 numbers of GF62 were not matched with the duty list” and “all the concerned officers have resubmitted the GF62 and updated to the LRS”. Audit noted from the records of updating of the LRS that the full-scale check found 99 days of unrecorded vacation leave taken by 53 officers on 70 occasions.

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**Note 15:** *The IAD also found two cases of incorrectly recorded vacation leave. The recording officer subsequently corrected the errors.*

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***Audit consolidation of 2009 internal audit and full-scale check findings***

3.14 The 2009 internal audit and full-scale check of Formation A found, in total, 154 days of unrecorded vacation leave taken by 72 officers on 108 occasions. Each officer had one to six occasions (one to seven days) of unrecorded vacation leave. Details are at Appendix C.

***Audit examination of leave records of 20 officers***

3.15 To ascertain whether the management follow-up actions on the 2007 and 2009 internal audit findings were effective, Audit selected 20 officers of Formation A and cross-checked their LRS and DSS records for any unrecorded, or incorrectly recorded, leave in January 2007 to March 2010. The 20 officers comprised:

- (a) 10 officers (Officers A to J) selected from the 72 officers with unrecorded vacation leave found in the 2009 internal audit or full-scale check; and
- (b) 10 officers selected from some 200 officers without unrecorded leave found.

3.16 ***Unrecorded vacation leave.*** Audit's examination of the 20 officers found 76.5 days of unrecorded vacation leave for 16 officers in January 2007 to March 2010. The 76.5 days comprised:

- (a) 55.5 days for Officers A to J. Including the 40 days of unrecorded vacation leave found by the HKPF in the 2009 internal audit or full-scale check, Officers A to J had, in total, 95.5 days of unrecorded vacation leave; and
- (b) 21 days for 6 (Officers K to P) of the 10 other officers (Note 16).

Table 2 shows the unrecorded vacation leave for each officer in January 2007 to March 2010. Table 3 analyses the unrecorded vacation leave by the periods in which the officers took the leave. Details of unrecorded vacation leave in August 2007 to November 2008 (i.e. the 2009 internal audit and full-scale check period) are at Appendix D.

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**Note 16:** *Audit did not find any unrecorded leave for the remaining four officers.*

Table 2

**Unrecorded vacation leave for 16 officers examined by Audit  
(Formation A: January 2007 to March 2010)**

Officer	Rank (Note 1)	Number of occasions			Number of days		
		Found by HKPF (Note 2) (a)	Found by Audit (b)	Total (c) = (a) + (b)	Found by HKPF (Note 2) (d)	Found by Audit (e)	Total (f) = (d) + (e)
<i>Officers with unrecorded leave found by HKPF in 2009 internal audit or full-scale check</i>							
A	SGT	1	12	13	1	17	18
B	SSGT	5	8	13	5	9	14
C	PC	3	4	7	7	6	13
D	PC	2	3	5	4	5	9
E	PC	2	4	6	3	5	8
F	PC	3	2	5	5	3	8
G	PC	2	3	5	5	3	8
H	PC	4	2	6	5	1.5	6.5
I	SSGT	2	4	6	2	4	6
J	PC	3	2	5	3	2	5
<b>Sub-total</b>		<b>27</b>	<b>44</b>	<b>71</b>	<b>40</b>	<b>55.5</b>	<b>95.5</b>
<i>Officers without unrecorded leave found by HKPF in 2009 internal audit and full-scale check</i>							
K	SGT	–	11	11	–	10.5	10.5
L	SSGT	–	4	4	–	4	4
M	PC	–	3	3	–	4	4
N	PC	–	1	1	–	1	1
O	WMII	–	1	1	–	1	1
P	PC	–	1	1	–	0.5	0.5
<b>Sub-total</b>		<b>–</b>	<b>21</b>	<b>21</b>	<b>–</b>	<b>21</b>	<b>21</b>
<b>Total</b>		<b>27</b>	<b>65</b>	<b>92</b>	<b>40</b>	<b>76.5</b>	<b>116.5</b>

Source: HKPF records

Note 1: SSGT, SGT, PC and WMII stand for Station Sergeant, Sergeant, Constable and Workman II respectively. The DSS was used to record and schedule the duties of all the officers concerned.

Note 2: These referred to the findings of the 2009 internal audit or full-scale check, in respect of the 16-month period from August 2007 to November 2008 (see also Appendix D).



Table 3

**Periods in which 16 officers examined by Audit took unrecorded vacation leave  
(Formation A: January 2007 to March 2010)**

Period	Officers A to J (Note 1)		Officers K to P (Note 2)		Total	
	Number of officers (a)	Number of days of unrecorded leave (b)	Number of officers (c)	Number of days of unrecorded leave (d)	Number of officers (e) = (a) + (c)	Number of days of unrecorded leave (f) = (b) + (d)
January to July 2007	5	4.5	2	5	7	9.5
August 2007 to November 2008 (Note 3)	10	79 (Note 4)	3	11	13	90 (Note 4)
December 2008 to March 2009	3	3	1	0.5	4	3.5
April 2009 to March 2010 (Note 5)	4	9	4	4.5	8	13.5
<b>Total</b>	<b>10</b>	<b>95.5</b>	<b>6</b>	<b>21</b>	<b>16</b>	<b>116.5</b>

Source: HKPF records

Note 1: These were officers with unrecorded leave found in the 2009 internal audit or full-scale check.

Note 2: These were officers without unrecorded leave found in the 2009 internal audit and full-scale check.

Note 3: This was the 2009 internal audit and full-scale check period.

Note 4: The 79 days for Officers A to J comprised 40 days found in the 2009 internal audit or full-scale check, and 39 days found in Audit's examination. In total, including the 11 days for Officers K to P, 50 days of unrecorded leave were found in Audit's examination (see also Appendix D).

Note 5: This period was after implementing the new control measures in April 2009 (see para. 3.12(c)).

3.17 ***Incorrectly recorded vacation leave.*** Audit's examination of the 20 officers also found an input error in updating the leave records of Officer D to rectify his unrecorded vacation leave found in the 2009 full-scale check. Officer D's three days of unrecorded vacation leave from 21 to 23 February 2008 were incorrectly input into the LRS as one day of vacation leave on 21 February 2008.

### **Audit examination of Formation B**

3.18 As discussed in paragraph 3.6, in addition to Formation A, Audit also examined Formation B. The audit procedures performed at Formation B were similar to those at Formation A. The audit findings on Formation B, which were similar to those on Formation A, are detailed at Appendix E. A summary of the audit findings on Formation B is set out below:

- (a) ***2007 internal audit.*** For August 2006 to September 2007, the IAD found 54.5 days of unrecorded vacation leave for 35 officers, and 10 cases of incorrectly recorded vacation leave. Formation B conducted a full-scale check of all leave records for August 2008 and did not find any unrecorded leave. It introduced new control measures in February 2009 (see Appendix E paras. 3 to 5);
- (b) ***2009 internal audit.*** For October 2007 to February 2009, the IAD found 16.5 days of unrecorded vacation leave for seven officers, and two cases of incorrectly recorded vacation leave (see Appendix E paras. 6 and 7); and
- (c) ***Audit examination of leave records of 20 officers.*** For the 10 officers with unrecorded vacation leave found either in the 2007 or 2009 internal audit, Audit found six more days of unrecorded vacation leave for four officers in August 2006 to March 2010. For the other 10 officers, Audit found 25.5 days of unrecorded vacation leave for seven officers in the same period (see Appendix E paras. 8 to 11).

### **Audit observations and recommendations**

#### ***Effective controls at formations are important***

3.19 Where an officer has taken unrecorded vacation leave on full pay, his vacation leave balance, and the associated financial liability of the Government, will not be reduced accordingly, resulting in a financial loss to the Government. Since internal audits are performed only on a sample basis and cannot detect all unrecorded leave, it is important that effective controls are in place at police formations to ensure that vacation leave taken by all officers is properly recorded.

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*Need to ascertain the causes of unrecorded leave and take follow-up actions*

3.20 Audit noted that:

- (a) the 2007 internal audit of Formation A found 15 days of unrecorded vacation leave for 10 officers (see para. 3.9). However, management only rectified the unrecorded leave by updating the officers' leave records in the LRS (see para. 3.10). There was no evidence of action taken to ascertain the causes of the problem and prevent its recurrence; and
- (b) the 2009 internal audit of Formation A found more cases of unrecorded vacation leave (55 days for 31 officers — see para. 3.11), apparently because management, after the 2007 internal audit, had not taken effective actions to prevent the recurrence of the problem.

In Audit's view, the HKPF needs to require police formations to ascertain the causes of unrecorded vacation leave found by the IAD, and to take effective actions to prevent recurrence.

*Need to investigate cases involving many occasions (or days) of unrecorded vacation leave*

3.21 *A significant portion of Formation A staff had unrecorded vacation leave.* The 2009 internal audit and full-scale check of Formation A found that, of some 270 officers, 72 officers (27%) had, in total, 154 days of unrecorded vacation leave in August 2007 to November 2008 (see para. 3.14). As discussed in paragraph 3.24(b), Audit found that the full-scale check had not revealed all unrecorded vacation leave. Therefore, it was likely that more than 27%, to say the least, of Formation A staff had unrecorded vacation leave.

3.22 *Some officers had more than one case.* While 54 of the 72 officers found with unrecorded vacation leave in the 2009 internal audit or full-scale check of Formation A had one such occasion, the remaining 18 officers had two to six occasions of unrecorded vacation leave in August 2007 to November 2008 (see Appendix C). Audit's examination also found that some officers had more than one occasion of unrecorded vacation leave, as follows:

- (a) *Formation A.* As shown in Table 2 in paragraph 3.16, 16 officers in Formation A had, in total, 92 occasions (116.5 days) of unrecorded vacation leave in January 2007 to March 2010, including 27 occasions (40 days) found in the 2009 internal audit or full-scale check. 13 of the 16 officers had more than one occasion of unrecorded vacation leave. In particular, four officers had 7 to 13 occasions (10.5 to 18 days) of unrecorded vacation leave; and

- (b) **Formation B.** Similarly, as shown in paragraph 10 in Appendix E, 12 officers of Formation B had more than one occasion of unrecorded vacation leave in August 2006 to March 2010, with one officer having five occasions (six days) of unrecorded vacation leave.

3.23 ***Need to investigate cases involving many occasions (or days).*** Audit is concerned about the significant portion of Formation A staff having unrecorded vacation leave. Audit is also concerned that some officers of Formations A and B had many occasions (or days) of unrecorded vacation leave. Generally speaking, if an officer has submitted a GF62 in compliance with the requirements (see paras. 3.2 and 3.3(a)) but the GF62 has not been recorded, at least the officer and his recommending officer should be aware of it. This is because:

- (a) in such a case, the recommending officer will not receive the bottom portion of the GF62 from the recording officer for checking whether the officer returns to duty on expiry of leave; and
- (b) the officer will not receive the same from the recommending officer on resuming duty.

In Audit's view, the HKPF needs to investigate the circumstances leading to the many cases of unrecorded vacation leave in Formations A and B, particularly for cases involving officers with many occasions (or days) of unrecorded vacation leave, and take appropriate follow-up actions. The HKPF also needs to regularly remind its staff of the obligations of leave applicants and recommending officers, especially for those at police formations having many cases of unrecorded vacation leave.

***Need to conduct more checks and implement effective control measures***

3.24 **Formation A.** As shown in Table 3 in paragraph 3.16, Audit's examination of the 20 officers of Formation A found unrecorded vacation leave cases in various periods. Details are as follows:

- (a) ***January to July 2007.*** This was within the 2007 internal audit period of March 2006 to July 2007. In response to the internal audit findings on the unrecorded vacation leave for 10 officers, management only updated their leave records and did not perform further checks to detect other unrecorded vacation leave cases (see para. 3.10). In this connection, it is worth noting that Audit found 9.5 days of unrecorded vacation leave for seven other officers;

- (b) **August 2007 to November 2008.** This was the 2009 internal audit period. In response to the internal audit findings, management conducted a full-scale check for the period (see para. 3.13). The detection of 50 more days of unrecorded vacation leave (involving 13 officers) in Audit's examination suggested that the full-scale check had not been conducted effectively. In particular, as shown in Appendix D, Officers A, B and K each had five or six occasions of unrecorded vacation leave which had not been detected by the full-scale check;
- (c) **December 2008 to March 2009.** This period was before implementing the new control measures in April 2009 (see para. 3.12(c)). Audit found in this period 3.5 days of unrecorded vacation leave for four officers; and
- (d) **April 2009 to March 2010.** This period was after implementing the new control measures in April 2009. The detection of 13.5 days of unrecorded vacation leave (involving eight officers) in Audit's examination suggested that the new control measures were not effective. In particular, four officers with unrecorded vacation leave found in the 2009 internal audit or full-scale check were, again, found to have unrecorded vacation leave in the period.

3.25 **Formation B.** Similarly, Audit's examination of Formation B found unrecorded vacation leave cases in various periods, as follows (see Appendix E para. 11 for details):

- (a) **August 2006 to September 2007.** This was the 2007 internal audit period. Although the IAD found 54.5 days of unrecorded vacation leave for 35 officers, management did not perform further checks to detect other unrecorded vacation leave cases in the period. In this connection, it is worth noting that Audit found 12.5 days of unrecorded vacation leave for one of the 35 aforesaid officers and six other officers;
- (b) **October 2007 to February 2009.** This was the 2009 internal audit period, for which the IAD found 16.5 days of unrecorded vacation leave for seven officers. Except for a full-scale check of all leave records for August 2008 (in which no unrecorded leave was found), management did not perform further checks. Audit's examination revealed 13 days of unrecorded vacation leave for one of the seven aforesaid officers and five other officers, including one day of leave taken in August 2008 (i.e. the full-scale check period); and
- (c) **March 2009 to March 2010.** This period was after implementing the new control measures in February 2009. The detection of six days of unrecorded vacation leave (involving four officers) in Audit's examination suggested that the new control measures were not effective.

3.26 *Need to conduct more checks and implement effective control measures.* Given the many cases of unrecorded vacation leave found in Audit's sample check of Formations A and B in various periods, the HKPF needs to consider conducting a more thorough check of the past leave records of the two formations to ascertain whether there were other cases requiring rectification. In this connection, the HKPF needs to investigate why the full-scale checks of the two formations failed to detect all unrecorded vacation leave in the relevant periods. The HKPF also needs to implement effective control measures in the two formations to ensure the proper recording of vacation leave for all officers.

*Need to redesign the procedures for conducting quarterly random checks*

3.27 Audit notes that in both Formations A and B, the General Registry conducts quarterly random checks of leave records (see para. 3.3(e)) by selecting random samples of recorded leave entries from the LRS and checking them against the leave particulars on the GF62s kept by the recording officer.

3.28 Since samples are selected from the LRS, the quarterly random checks may detect leave which has been incorrectly recorded. However, they cannot detect leave which has not been recorded in the LRS. The many cases of unrecorded vacation leave found in internal audits and Audit's examination reinforce this observation. In Audit's view, the HKPF needs to redesign the procedures for conducting quarterly random checks in order that both incorrectly recorded and unrecorded leave can be identified (e.g. by also selecting samples from the duty lists in the DSS or the attendance registers).

*Need to exercise due care in inputting leave data*

3.29 As mentioned in paragraph 3.17, Audit's examination of Formation A found an input error in updating the leave records of Officer D. The FPM requires that, where errors are spotted in quarterly random checks of leave records, a full-scale check covering all the GF62s for the month should be conducted (see para. 3.3(e)(iii)). In connection with the input error found by Audit, the HKPF needs to consider whether Formation A should similarly conduct further checks of GF62s. The HKPF also needs to regularly remind leave recording officers at police formations to exercise due care in inputting leave data, especially for those at formations having many cases of incorrectly recorded leave.

*Audit recommendations*

3.30 **Audit has recommended that the Commissioner of Police should:**

- (a) **require police formations to ascertain the causes of unrecorded vacation leave found by the IAD and to take effective actions to prevent recurrence;**

- (b) in particular, investigate the circumstances leading to the many cases of unrecorded vacation leave in Formations A and B (paying attention to cases involving officers with many occasions (or days) of unrecorded vacation leave) and take appropriate follow-up actions;
- (c) regularly remind his staff of the obligations of leave applicants and recommending officers, especially for those at police formations having many cases of unrecorded vacation leave;
- (d) given the many cases of unrecorded vacation leave in various periods found in Audit's examination, consider conducting a more thorough check of the past leave records of Formations A and B to ascertain whether there were other cases requiring rectification actions;
- (e) investigate why the full-scale checks of Formations A and B failed to detect all unrecorded vacation leave in the relevant periods;
- (f) implement effective control measures in Formations A and B to ensure the proper recording of vacation leave taken by all officers;
- (g) require police formations conducting quarterly random checks of leave records by selecting samples from the LRS to redesign the procedures, in order that both incorrectly recorded and unrecorded leave can be identified;
- (h) in connection with the error in inputting leave data found by Audit, consider whether Formation A should conduct further checks of GF62s;
- (i) regularly remind leave recording officers at police formations to exercise due care in inputting leave data, especially for those at police formations having many cases of incorrectly recorded leave; and
- (j) take rectification actions on all unrecorded or incorrectly recorded vacation leave cases identified by Audit.

### **Response from the Administration**

3.31 The **Commissioner of Police** agrees with the audit recommendations. He has said that:

- (a) all cases of unrecorded vacation leave in Formations A and B have been reviewed. Rectifications will be made to the LRS and DSS as appropriate. The HKPF will also look into cases which warrant further investigation and take appropriate actions;

- (b) the HKPF will remind all officers of their obligations in leave applications and recommendations, and will remind leave recording officers to exercise due care in inputting leave data;
- (c) the problem of the failure of the full-scale checks of Formations A and B to detect all unrecorded vacation leave has been investigated. Because of the limitations of the existing computer systems, full-scale checks in the past could only rely on manual checking of records, which were labour-intensive and susceptible to human errors; and
- (d) the HKPF has looked into the limitations of the existing computer systems and has taken actions to improve data accuracy. The new PICS with automatic reconciliation of the LRS and DSS will be implemented in 2013 and, for the interim period, reconciliation of the LRS and DSS will be performed quarterly by computer and eLAPS will be introduced (see para. 2.13(b) and (c)).

3.32 The **Secretary for Financial Services and the Treasury** agrees that unrecorded leave on full pay has financial implications, and the HKPF should make all necessary rectifications and introduce control measures to avoid similar incidents in future.



## **PART 4: SICK LEAVE**

4.1 This PART examines issues relating to the management of sick leave. The following issues are discussed:

- (a) counting of sick leave days (paras. 4.3 to 4.7); and
- (b) management of frequent sick leave (paras. 4.8 to 4.13).

### **Sick leave procedures**

4.2 The FPM specifies the following sick leave procedures:

- (a) ***Approval-in-principle.*** An officer intending to apply for sick leave should seek his supervisory officer's approval-in-principle verbally in the first instance, or beforehand if possible;
- (b) ***Sick leave without medical certificate produced.*** Sick leave not exceeding two working days may be granted by a Superintendent or above without producing a medical certificate when the approving officer is satisfied that the officer is genuinely sick. The approving officer should approve the leave application form and pass it to the recording officer;
- (c) ***Sick leave with medical certificate produced.*** Sick leave exceeding two working days may be granted only on receipt of a medical certificate. The officer concerned should submit the certificate to his supervisory officer for endorsement on the first day of resuming duty or within three working days after commencing sick leave, whichever is earlier. The endorsed certificate should be passed to the recording officer at the earliest suitable opportunity; and
- (d) ***Recording of sick leave.*** The recording officer records sick leave in the LRS by on-line inputting the leave start and end dates and other leave details (see Note 8 to para. 2.5). The LRS treats all the days between the leave start and end dates as sick leave.

### **Counting of sick leave days**

4.3 ***CSR 1270(b).*** According to CSR 1270(b), any intervening Sundays, gazetted general holidays and Saturday mornings/afternoons on which an officer is not due to attend for duty (Note 17) should be counted as sick leave. FPM 9-02(2) states that, for this purpose, weekly leave days and rostered off days in respect of officers working on a shift basis should be treated as the equivalent to Sunday and Saturday-off.

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**Note 17:** *Such days are "intervening" when they fall between two days of sick leave.*

4.4 *Audit examination of sick leave cases.* To ascertain whether intervening gazetted general holidays, weekly leave days and rostered off days had been correctly recorded as sick leave in accordance with CSR 1270(b), Audit examined 10 cases of sick leave (Cases 1 to 10) in January 2007 to March 2010 with such intervening days. They comprised five cases each for Formations A and B. Table 4 shows the case details.

**Table 4**  
**Sick leave cases examined by Audit**

Case number	Sick leave before intervening days (a) (Day)	Intervening days (b) (Day)	Sick leave after intervening days (c) (Day)	Sick leave required to be recorded (d) = (a) + (b) + (c) (Day)	Sick leave recorded (e) (Day)	Intervening days not recorded as sick leave (f) = (d) – (e) (Day)
<i>Formation A cases</i>						
1	1	3	7	11	8	3
2	2	1	2	5	4	1
3	1	1	2	4	3	1
4	1	1	1	3	2	1
5	5	1	158	164	164	–
<i>Formation B cases</i>						
6	3	1	1	5	4	1
7	1	1	1	3	2	1
8	3	2	1	6	6	–
9	1	1	1	3	3	–
10	1	1	1	3	3	–

Source: HKPF records

Remarks: The intervening days were gazetted general holidays, weekly leave days or rostered off days on which the officer concerned was not due to attend for duty and which fell between two days of sick leave. According to CSR 1270(b), such days should be counted as sick leave.

## Audit observations and recommendations

4.5 As shown in Table 4, Audit found in 6 (Cases 1 to 4, 6 and 7) of the 10 cases that the intervening gazetted general holidays, weekly leave days or rostered off days had not been recorded in the LRS as sick leave, contrary to CSR 1270(b). Audit noted that, in each of the 6 cases:

- (a) the recording officer input the sick leave before and after the intervening days as two separate occasions of sick leave, each with its own leave start and end dates. As such, the LRS recorded them as two occasions of sick leave, ignoring the intervening days; and
- (b) if the recording officer had instead input them as one occasion of sick leave (i.e. starting from the start date of the sick leave before the intervening days and ending on the end date of the sick leave after the intervening days), the LRS would have recorded the intervening days as part of the sick leave.

4.6 **Audit has recommended that the Commissioner of Police should:**

- (a) **improve the sick leave procedures and establish appropriate manual or automated controls to ensure that intervening days (such as gazetted general holidays, weekly leave days or rostered off days, on which the officer concerned is not due to attend for duty) are recorded as sick leave in compliance with CSR 1270(b);**
- (b) **take rectification actions on the six incorrectly recorded sick leave cases identified by Audit; and**
- (c) **consider the need to check past cases with a view to identifying similar cases of incorrectly recorded sick leave and taking rectification actions.**

## Response from the Administration

4.7 The **Commissioner of Police** agrees with the audit recommendations. He has said that:

- (a) the errors occurred because the leave recording officers concerned were not familiar with the FPM. Appropriate amendments to the concerned officers' records in the LRS and DSS have been made to rectify the errors. The HKPF will also look into past cases and take rectification actions as appropriate; and

- (b) FPM 9-02(2) (see para. 4.3) is written in compliance with CSR 1270(b). The HKPF will remind all leave recording officers of the relevant civil service rules and regulations relating to leave counting and recording.

### **Management of frequent sick leave**

4.8 **Trigger point system.** According to FPM 9-02(23), supervisory officers are responsible for regularly reviewing the sick leave situation of officers under their command. They are obliged to identify and assess any circumstances which might indicate possible abuse, with a view to preventing unjustified sick leave. The HKPF uses a trigger point system for monitoring sick leave. Three trigger points are set, as follows:

- (a) **Trigger Point A.** Five days of sick leave in three months;
- (b) **Trigger Point B.** Two days of sick leave in a month taken before or after a general holiday; and
- (c) **Trigger Point C.** Two days of sick leave in a month taken specifically on “C” shift (Note 18) and/or a general holiday.

Formation commanders are required to review monthly computer reports on officers with sick leave reaching a trigger point and take appropriate actions.

4.9 **Handling doubtful sick leave cases.** FPM 9-02(25) states that a formation commander is responsible for monitoring cases of sick leave taken on the advice of private medical practitioners. Doubtful cases should be referred to the Director of Health. If a formation commander considers that an officer is abusing the privilege of obtaining sick leave, he may take the following actions:

- (a) **Specifying conditions for granting sick leave.** The formation commander may instruct the officer to attend before a Government or Hospital Authority medical officer, or to attend a particular Government or Hospital Authority clinic, on each occasion the officer wishes to take sick leave. In these circumstances, sick leave may be granted to the officer only on the production of medical certificates issued by the aforesaid medical officer(s) or clinic(s) (CSR 1291 and FPM 9-02(28));

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**Note 18:** *An officer on “C” shift reports for duty on 11:00 p.m. and is released from duty on 7:45 a.m. the next day.*

- (b) ***Withholding the grant of sick leave.*** The formation commander may require the officer to be examined by a Medical Board (Note 19). The formation commander may withhold the grant of sick leave unless with the Medical Board's recommendation to grant sick leave to the officer (CSR 1291 and FPM 9-02(30)); and
  
- (c) ***Conducting disciplinary review.*** Should there be any suspicion of abuse of sick leave or related procedures, the formation commander may consider conducting a disciplinary review or initiating a criminal investigation if appropriate (FPM 9-02(31)).

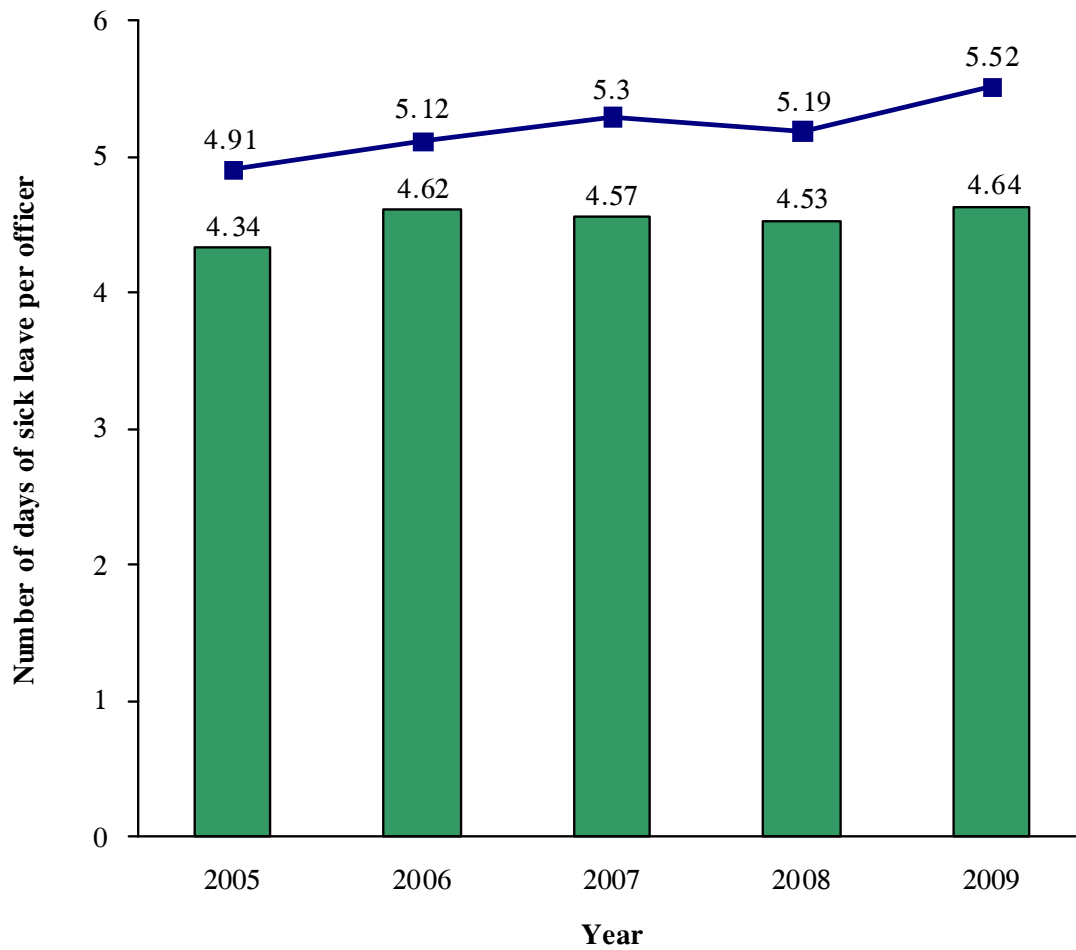
4.10 ***Sick leave levels.*** During 2005 to 2009, the annual sick leave levels of HKPF staff ranged from 4.34 to 4.64 days per officer and averaged 4.54 days. These levels were lower than those of civil servants as a whole, which ranged from 4.91 to 5.52 days per officer and averaged 5.21 days. Figure 1 shows the details.



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**Note 19:** *CSR 944 states that a Medical Board will consist of three medical officers, one of whom will serve as the Chairman.*

Figure 1

Sick leave levels of HKPF staff and those of civil servants as a whole  
(2005 to 2009)



Legend:  Sick leave level of civil servants as a whole  
 Sick leave level of HKPF staff

Source: CSB and HKPF records

## Audit observations and recommendations

4.11 As mentioned in paragraph 4.8, formation commanders are required to review monthly computer reports on officers with sick leave reaching a trigger point and take appropriate actions. However, Audit found no evidence of action taken in 6 of the 10 cases selected (from the reports for January 2009 to March 2010) for examination. Details are as follows:

- (a) ***Five Formation A cases.*** In four of the five cases, a file was opened to record the actions taken, such as interviewing the officer. In the remaining case, no file was opened although, during the 15-month period, the officer took 43 days of sick leave and the relevant trigger point was reached twice; and
- (b) ***Five Formation B cases.*** In all the five cases, there was no evidence of action taken. During the 15-month period, the officers took 20 to 42 days of sick leave and the relevant trigger point was reached 5 to 10 times. In addition, in two cases, around 90% of the medical certificates were issued by private medical practitioners (see para. 4.9).

4.12 **Audit has recommended that the Commissioner of Police should:**

- (a) **review the six cases without evidence of action taken as found by Audit, to ascertain whether there were deficiencies in the procedures for handling frequent sick leave cases identified by the trigger point system; and**
- (b) **based on the review results, take appropriate improvement measures.**

## Response from the Administration

4.13 The **Commissioner of Police** agrees with the audit recommendations. He has said that:

- (a) the HKPF has reviewed the six cases. All the cases had in fact been considered by the supervising officers concerned. They were satisfied that no abuse of sick leave was involved; and
- (b) procedures are now in place for the monthly reports on trigger point to be reviewed by formation commanders. The HKPF management will continue to monitor frequent sick leave cases closely and consider suitable follow-up action where the circumstances of individual case so warrant.

## **PART 5: MATERNITY LEAVE AND STUDY LEAVE**

5.1 This PART examines issues relating to the management of the following types of leave:

- (a) maternity leave (paras. 5.2 to 5.7);
- (b) study leave for full-time training (paras. 5.8 to 5.11); and
- (c) study leave for preparing and sitting for examinations (paras. 5.12 to 5.17).

### **Maternity leave**

5.2 **CSR 1297(4).** FPM 9-03 states that maternity leave covering a total absence from duty of up to 10 weeks may be granted in accordance with CSRs 1297 and 1298. In this connection, CSR 1297(4) provides that an officer must apply for maternity leave not later than three months before the expected date of confinement. She should produce a medical certificate confirming her pregnancy and specifying the expected date of confinement.

5.3 ***Audit examination of maternity leave cases.*** Audit examined 10 cases of maternity leave (Cases 11 to 20) in January 2007 to March 2010. They comprised five cases each for Formations A and B. As shown in Table 5, Audit found delays (ranging from 11 to 48 days) in 4 (Cases 11 to 13 and 16) of the 10 cases, in the application for maternity leave.



**Table 5**  
**Maternity leave cases examined by Audit**

Case number	Expected date of confinement  (a)	Date by which leave must be applied for (Note)  (b)	Date of leave application  (c)	Delay in leave application  (d) = (c) – (b)  (Day)
<i>Formation A cases</i>				
11	21 September 2008	21 June 2008	8 August 2008	48
12	28 October 2009	28 July 2009	27 August 2009	30
13	17 February 2007	17 November 2006	1 December 2006	14
14	14 January 2010	14 October 2009	12 October 2009	No delay
15	12 January 2007	12 October 2006	27 September 2006	No delay
<i>Formation B cases</i>				
16	17 February 2008	17 November 2007	28 November 2007	11
17	12 June 2009	12 March 2009	5 March 2009	No delay
18	15 November 2008	15 August 2008	21 July 2008	No delay
19	13 February 2009	13 November 2008	6 September 2008	No delay
20	1 January 2008	1 October 2007	17 April 2007	No delay

Source: HKPF records

Note: CSR 1297(4) provides that an officer must apply for maternity leave not later than three months before the expected date of confinement.

## **Audit observations and recommendations**

### ***Delay in applying for maternity leave***

5.4 The timely application for maternity leave, which normally lasts for 10 weeks, facilitates the making of necessary arrangements to maintain operational effectiveness. Audit considers that the HKPF needs to take measures to ensure that its staff comply with the maternity leave application requirements under CSR 1297(4).

### ***Maternity leave incorrectly recorded in duty lists***

5.5 Audit also found that in two cases (Cases 11 and 20), an extra day of maternity leave was incorrectly recorded in the officers' duty lists in the DSS. As a result, while the LRS correctly recorded the officers' 10-week maternity leave, their duty lists showed incorrectly that the maternity leave covered 10 weeks plus one day. Details are as follows:

- (a) **Case 11.** The officer's maternity leave, as approved, started from 23 August 2008. However, it was incorrectly recorded in the duty lists in the DSS that she was also on maternity leave on 22 August 2008. According to the occurrence book, she did not report for duty on 22 August 2008; and
- (b) **Case 20.** The officer's maternity leave, as approved, started from 18 December 2007. However, similar to Case 11, it was incorrectly recorded in the duty lists in the DSS that she was also on maternity leave on 17 December 2007. According to the occurrence book, she did not report for duty on 17 December 2007.

In Audit's view, the HKPF needs to investigate Cases 11 and 20 and find out why an extra day of maternity leave was incorrectly recorded in the officers' duty lists in the DSS and, for no documented reasons, they did not report for duty on the day concerned. Based on the investigation results, the HKPF needs to take appropriate follow-up actions, including correcting the DSS records and improving the controls over recording of duties.

### ***Audit recommendations***

5.6 **Audit has recommended that the Commissioner of Police should:**

- (a) **take measures to ensure that his staff submit timely applications for maternity leave in accordance with CSR 1297(4);**

- (b) investigate Cases 11 and 20 and find out why an extra day of maternity leave was incorrectly recorded in the officers' duty lists in the DSS and, for no documented reasons, they did not report for duty on the day concerned; and
- (c) based on the investigation results, take appropriate follow-up actions, including correcting the DSS records and improving the controls over recording of duties.

### **Response from the Administration**

5.7 The **Commissioner of Police** agrees with the audit recommendations. He has said that:

- (a) the maternity leave application requirements under CSR 1297(4) will be specified in the relevant part of FPM 9-03 to remind all officers of the need for compliance;
- (b) Cases 11 and 20 have been investigated, and the officers' records in the LRS and DSS have been rectified; and
- (c) all officers dealing with the LRS and DSS will be reminded to exercise due care in ensuring data accuracy.

### **Study leave for full-time training**

5.8 CSR 1001 provides that study leave may be granted to officers nominated to undertake full-time training relevant to their duties. According to FPM 52-04, such study leave may be granted for full-time training in Hong Kong or overseas.

### **Audit observations and recommendations**

5.9 Audit noted in one case in Formation B that the officer was granted 13 days of study leave, from 17 to 29 June 2007, for attending a training course in Thailand. However, it was incorrectly recorded in the duty lists in the DSS that she was also on study leave on 30 June 2007. According to the occurrence book, she did not report for duty on 30 June 2007.

5.10 **Audit has recommended that the Commissioner of Police should:**

- (a) **investigate the case and find out why an extra day of study leave was incorrectly recorded in the officer's duty lists in the DSS and, for no documented reasons, she did not report for duty on the day concerned; and**
- (b) **based on the investigation results, take appropriate follow-up actions, including correcting the DSS records and improving the controls over recording of duties.**

**Response from the Administration**

5.11 The **Commissioner of Police** agrees with the audit recommendations. He has said that:

- (a) the case has been investigated. The day concerned was a rostered off day for the officer. The officer's records in the DSS have been rectified; and
- (b) all officers dealing with the DSS will be reminded to exercise due care in ensuring data accuracy.

**Study leave for preparing and sitting for examinations**

5.12 **CSR 1002 and CSB guidelines.** Under CSR 1002, Heads of Department may grant study leave of up to 14 days in any period of 12 months for officers to prepare and sit for examinations, if the qualifications are required for work. Such study leave is not counted as an officer's service for vacation leave earning purposes. The CSB guidelines state that:

- (a) the rates of study leave granted for preparing examination are two days of leave for a one-day examination and one day of leave for a half-day or an evening examination; and
- (b) if an officer takes a whole day examination on 27 June 2003, for example, he may apply for three days of study leave from 25 June 2003 to 27 June 2003 to prepare (two days) and sit for the examination (one day).

5.13 **Audit examination of study leave cases.** Audit examined 10 cases of study leave (Cases 21 to 30) in January 2007 to March 2010. They comprised five cases each for Formations A and B. Table 6 shows the case details.

**Table 6**  
**Study leave cases examined by Audit**

Case number	Study leave to prepare for examination		Examination (Note 1)	
	Date (Note 2)	Number of days (Note 3)	Date	Number of days
<i>Formation A cases</i>				
21	2 to 5 July 2008	4	8 and 9 July 2008	2
22	31 December 2008 to 3 January 2009	4	6 and 7 January 2009	2
23	3 to 6 July 2009	4	7 and 8 July 2009	2
24	3 to 6 July 2009	4	7 and 8 July 2009	2
25	4 and 5 January 2010	2	6 January 2010	1
<i>Formation B cases</i>				
26	2 to 5 January 2008	4	8 and 9 January 2008	2
27	5 to 7 July 2007	3	10 July 2007 and 11 July 2007 (a.m.)	1.5
28	5 and 6 April 2009	2	7 April 2009	1
29	31 March and 1 April 2010	2	8 April 2010 (a.m.) and 9 April 2010 (a.m.)	1
30	5 January 2010	1	7 January 2010 (a.m.)	0.5

*Source: HKPF records*

*Note 1: The 10 cases involved various papers of the HKPF Inspectorate Professional Examination.*

*Note 2: According to the CSB guidelines, an officer may be granted study leave to prepare for an examination which is not held immediately after the study leave.*

*Note 3: For each study leave day, Audit found from the LRS records that the officer concerned had been granted fewer than five days of study leave in the preceding 12-month period, thus complying with the requirement of “up to 14 days in any period of 12 months” as stated in CSR 1002.*

## **Audit observations and recommendations**

### *Need to treat examination time as study leave*

5.14 Audit found that, in all the 10 cases, only the study leave granted for preparing for the examinations, but not the examination time, was recorded as study leave in the LRS. In Audit's view, the practice may not comply with CSR 1002 and the CSB guidelines, which require examination time to be treated as study leave (see para. 5.12).

### *Need to investigate two half-day examination cases*

5.15 In Case 29, the officer's duty lists in the DSS showed that he was released from duty in the morning of 8 and 9 April 2010 to sit for two half-day examinations. However, in Cases 27 and 30, the officers' duty lists showed that they were released from duty on the whole day of 11 July 2007 and 7 January 2010 respectively, although, similar to Case 29, they took the examination only in the morning. In Audit's view, the HKPF needs to investigate Cases 27 and 30 and take appropriate actions.

### *Audit recommendations*

5.16 **Audit has recommended that the Commissioner of Police should:**

- (a) **review the existing arrangements for releasing officers from duty to sit for examinations, to determine whether the examination time should be treated as study leave granted to them under CSR 1002 and recorded in the LRS accordingly;**
- (b) **based on the review results, take rectification actions as appropriate on Cases 21 to 30 and any other similar cases regarding the non-recording of examination time as study leave; and**
- (c) **investigate Cases 27 and 30 to find out why the officers were released for a whole day to sit for a half-day examination, and take appropriate follow-up actions.**

## Response from the Administration

5.17 The **Commissioner of Police** agrees with the audit recommendations. He has said that:

- (a) the HKPF will review the existing arrangements for covering officers' absence for sitting HKPF examinations. Depending on the outcome of the review, the relevant administrative procedures regarding the grant of leave for preparing and sitting for HKPF examinations will be rationalised, and follow-up action will also be taken on relevant past cases as appropriate;
- (b) Cases 27 and 30 have been investigated. One officer had actually returned to work after the examination. The officers' records in the LRS and DSS will be rectified; and
- (c) all officers dealing with the LRS and DSS will be reminded to exercise due care in ensuring data accuracy.

Vacation leave entitlements of civil servants

1. Officers appointed before 1 June 2000 (Note 1)

Category of officers	Vacation leave per year of service (Day)	Vacation leave accumulation limit (Day)
<i>Officers with less than 10 years of service</i>		
On Directorate Pay Scale Point 4 or above, or equivalent	55.5	365
Below Directorate Pay Scale Point 4 or on Master Pay Scale Point 14 or above, or equivalent	31	120
Below Master Pay Scale Point 14, or equivalent	22	60
On Model Scale 1 (permanent terms)	14	50
On Model Scale 1 (others)	14	45
<i>Officers with 10 years of service or more</i>		
On Directorate Pay Scale Point 4 or above, or equivalent	55.5	365
Below Directorate Pay Scale Point 4 or on Master Pay Scale Point 14 or above, or equivalent	40.5	180
Below Master Pay Scale Point 14, or equivalent	31	120
On Model Scale 1 (permanent terms)	22	100
On Model Scale 1 (others)	22	90



**2. Officers appointed on or after 1 June 2000 (Note 2)**

Category of officers	Vacation leave per year of service (Day)	Vacation leave accumulation limit (Day)
<i>Officers with less than 10 years of service</i>		
On Directorate Pay Scale, or equivalent	22	44
On Master Pay Scale Point 14 or above, or equivalent	18	36
Below Master Pay Scale Point 14 or on Model Scale 1, or equivalent	14	28
<i>Officers with 10 years of service or more</i>		
On Directorate Pay Scale, or equivalent	26	52
On Master Pay Scale Point 14 or above, or equivalent	22	44
Below Master Pay Scale Point 14 or on Model Scale 1, or equivalent	18	36

Source: CSRs

Note 1: Officers appointed before 1 June 2000 on different terms have different vacation leave entitlements. Item 1 above shows the most common leave benefits terms for officers appointed before 1 June 2000.

Note 2: Since 1 June 2000, new sets of terms of appointment and conditions of service have been offered to new appointees.

Remarks: 1. An officer will not earn further vacation leave once his vacation leave balance reaches the leave accumulation limit and so long as it remains at the limit.

2. Officers appointed before 1 August 1987 are permitted to put aside up to 30 days of their vacation leave balance as at 1 August 1987 into a "sinking balance". The sinking balance is not counted as part of the vacation leave balance for determining whether the leave accumulation limit is reached. Leave in the sinking balance may be taken in the usual manner, but no replenishment of the leave taken from the sinking balance is permitted.

Vacation leave application form (GF62)

APPLICATION FOR LEAVE 假期申請表																			
<p><b>NOTE:</b> (1) Please read notes below before completing this form. 填寫表格前，請閱頁尾備註            註: (2) Applicant must fill in Part I &amp; V. 申請人必須填寫第一及第五部            (3) *Delete where not applicable. 將不適用者刪去</p>																			
		Serial No. _____																	
<b>PART I 第一部</b>																			
Name: _____ 姓名 (applicant 申請人)	HK ID Card No. or UI No. : _____ 香港身分證號碼 或 職員編號	( )																	
*Rank / Post: _____ 職級/職位	Section: _____ 組	Contact Tel.: _____ 聯絡電話																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Leave Type 假期類別</th> <th rowspan="2">Days applied for 申請日數</th> <th colspan="2">Period 日期</th> <th rowspan="2">The 1<sup>st</sup> Saturday which is not a public holiday in the leave period is *ON/OFF. (To be completed by an applicant on alternative Saturday-off system if the leave period includes Saturday(s) 假期內第一個非公眾假期的星期六是*長週/短週 (如假期包括星期六在內，按長短週制上班的申請人須填寫此項)</th> </tr> <tr> <th>from 自</th> <th>to 至</th> </tr> </thead> <tbody> <tr> <td>Vacation Leave 例假</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>*Casual / Basic Leave *事假 / 基本年假</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Leave Type 假期類別	Days applied for 申請日數	Period 日期		The 1 <sup>st</sup> Saturday which is not a public holiday in the leave period is *ON/OFF. (To be completed by an applicant on alternative Saturday-off system if the leave period includes Saturday(s) 假期內第一個非公眾假期的星期六是*長週/短週 (如假期包括星期六在內，按長短週制上班的申請人須填寫此項)	from 自	to 至	Vacation Leave 例假					*Casual / Basic Leave *事假 / 基本年假						
Leave Type 假期類別			Days applied for 申請日數	Period 日期		The 1 <sup>st</sup> Saturday which is not a public holiday in the leave period is *ON/OFF. (To be completed by an applicant on alternative Saturday-off system if the leave period includes Saturday(s) 假期內第一個非公眾假期的星期六是*長週/短週 (如假期包括星期六在內，按長短週制上班的申請人須填寫此項)													
	from 自	to 至																	
Vacation Leave 例假																			
*Casual / Basic Leave *事假 / 基本年假																			
Signature: _____ 簽署 (applicant 申請人)		Date: _____ 日期																	
<b>PART II 第二部</b>																			
Application *is / is not recommended *申請請予照准 / 不必照准																			
Signature: _____ 簽署 (recommending officer 推薦人員)		*Rank / Post: _____ 職級/職位																	
Name: _____ 姓名 (in block letters 正楷填寫)		Date: _____ 日期																	
<b>PART III 第三部</b>																			
Application *is approved subject to adequate balance in hand / is not approved *申請照准，惟須視乎現有假期總額 / 不獲批准																			
Signature: _____ 簽署 (approving officer 核准人員)		*Rank / Post: _____ 職級/職位																	
Name: _____ 姓名 (in block letters 正楷填寫)		Date: _____ 日期																	
<b>PART IV 第四部</b>																			
*Leave recorded / Insufficient leave balance & approving officer informed on _____ *假期已予記錄 / 假期總額不足夠並已通知核准人員於																			
		Serial No. _____																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Leave Type 假期類別</th> <th>Leave Balance 假期總額</th> <th>As At 截至日期</th> </tr> </thead> <tbody> <tr> <td>Vacation Leave 例假</td> <td></td> <td></td> </tr> <tr> <td>*Casual / Basic Leave *事假 / 基本年假</td> <td></td> <td></td> </tr> </tbody> </table>	Leave Type 假期類別	Leave Balance 假期總額	As At 截至日期	Vacation Leave 例假			*Casual / Basic Leave *事假 / 基本年假												
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Vacation Leave 例假																			
*Casual / Basic Leave *事假 / 基本年假																			
Signature: _____ 簽署 (leave recording officer 假期紀錄人員)		*Rank / Post: _____ 職級/職位																	
Name: _____ 姓名 (in block letters 正楷填寫)		Date: _____ 日期																	
<b>PART V 第五部 (To be completed by applicant. This will be returned to applicant through recommending officer who should keep the form until applicant has resumed duty.) (由申請人填寫。此部份將由推薦人員交回申請人，推薦人員應保留此表格，直至申請人回任為止。)</b>																			
Applicant will resume duty on: _____ / _____ / _____ *a.m. / p.m. 申請人回任於 *上午 / 下午																			
To Applicant: _____ 交回申請人 (Name 姓名)		through recommending officer _____ 經推薦人員 (Name and Post/Section 姓名及職位 / 組)																	

Source: HKPF records

**Appendix C**  
(paras. 3.14 and  
3.22 refer)

**Unrecorded vacation leave found in 2009 internal audit or full-scale check  
(Formation A: August 2007 to November 2008)**

Number of occasions			Number of days		
Number of occasions per officer (a)	Number of officers (b)	Total number of occasions (c) = (a) × (b)	Number of days per officer (d)	Number of officers (e)	Total number of days (f) = (d) × (e)
1	54	54	1	41	41
2	8	16	2	12	24
3	6	18	3	6	18
4	1	4	4	1	4
5	2	10	5	7	35
6	1	6	6	3	18
<b>Total</b>	<b>72</b>	<b>108</b>	7	2	14
			<b>Total</b>	<b>72</b>	<b>154</b>

Source: HKPF records

**Appendix D**  
(paras. 3.16 and  
3.24(b) refer)

**Unrecorded vacation leave for 13 officers examined by Audit  
(Formation A: August 2007 to November 2008)**

Officer	Rank (Note 1)	Number of occasions			Number of days		
		Found by HKPF (Note 2) (a)	Found by Audit (b)	Total (c) = (a) + (b)	Found by HKPF (Note 2) (d)	Found by Audit (e)	Total (f) = (d) + (e)
<i>Officers with unrecorded leave found by HKPF in 2009 internal audit or full-scale check</i>							
A	SGT	1	6	7	1	11	12
B	SSGT	5	5	10	5	6	11
C	PC	3	3	6	7	5	12
D	PC	2	3	5	4	5	9
E	PC	2	3	5	3	4	7
F	PC	3	1	4	5	2	7
G	PC	2	3	5	5	3	8
H	PC	4	1	5	5	1	6
I	SSGT	2	1	3	2	1	3
J	PC	3	1	4	3	1	4
<b>Sub-total</b>		<b>27</b>	<b>27</b>	<b>54</b>	<b>40</b>	<b>39</b>	<b>79</b>
<i>Officers without unrecorded leave found by HKPF in 2009 internal audit and full-scale check</i>							
K	SGT	–	5	5	–	5	5
L	SSGT	–	3	3	–	3	3
M	PC	–	2	2	–	3	3
<b>Sub-total</b>		<b>–</b>	<b>10</b>	<b>10</b>	<b>–</b>	<b>11</b>	<b>11</b>
<b>Total</b>		<b>27</b>	<b>37</b>	<b>64</b>	<b>40</b>	<b>50</b>	<b>90</b>

Source: HKPF records

Note 1: SSGT, SGT and PC stand for Station Sergeant, Sergeant and Constable respectively. The DSS was used to schedule and record the duties of all the officers concerned.

Note 2: These referred to the findings of the 2009 internal audit or full-scale check.

## **Audit findings on Formation B**

### ***General information about Formation B***

1. Formation B is commanded by a Chief Superintendent, who reports to a Regional Commander. Formation B's General Registry, headed by a Senior Clerical Officer, is responsible for leave administration. The leave recording officer is a Clerical Assistant. As at 31 March 2010, Formation B had a strength of 712 staff, comprising 644 disciplined staff and 68 civilian staff. It had no NCSC staff.

### ***Internal audits of leave records***

2. ***Internal audit procedures.*** During 2007 to 2009, the IAD conducted two internal audits of Formation B, as follows:

(a) ***2007 internal audit.*** This covered an auditing period of 14 months, from August 2006 to September 2007. The IAD selected the months of December 2006, January 2007 and February 2007 for checking of leave records; and

(b) ***2009 internal audit.*** This covered an auditing period of 17 months, from October 2007 to February 2009. The IAD selected the months of October and November 2007 for checking of leave records.

3. ***2007 internal audit findings.*** In the 2007 internal audit, the IAD reported that it had checked 10% of the leave records and found many discrepancies between the LRS and DSS records. In respect of 41 occasions (involving 54.5 days of vacation leave taken by 35 officers) shown in the DSS duty lists, the leave was not recorded in the LRS. For another 10 cases of vacation leave, the leave was incorrectly recorded in the LRS. In February 2008, the IAD recommended that the Commander of Formation B should:

(a) account for the discrepancies and take necessary rectification actions;

- (b) remind the officers concerned to fully utilise the bottom portion of GF62 to check against duty lists to ensure the proper recording of the leave taken by all officers in the LRS;
  - (c) conduct a large or full-scale check of leave records to ensure their accuracy; and
  - (d) review Formation B's checking mechanism to enhance internal control.
4. **2007 management response.** In December 2008, the IAD received the following response from the Commander of Formation B, via the Regional Commander:
- (a) **Unrecorded vacation leave.** One officer had retired. The other officers had submitted their leave applications and their leave records in the LRS had been updated accordingly;
  - (b) **Incorrectly recorded vacation leave.** The relevant leave records in the LRS had been corrected;
  - (c) **Actions to remind officers.** The officers concerned had been reminded to check the duty lists to ensure the proper recording of the leave taken by all officers in the LRS. The leave recording officer had been asked to be cautious in inputting data into the LRS;
  - (d) **Full-scale check.** To ensure the accuracy of the records, a full-scale check of all leave records for August 2008 had been conducted; and
  - (e) **Checking mechanism.** To enhance internal control, random checking of leave records would be conducted regularly.

Audit noted that the full-scale check for August 2008 found three GF62s with the leave type or the number of leave days incorrectly stated. It did not find any unrecorded leave.

5. **New control measures.** In February 2009, in response to the concerns expressed by the Regional Commander about the irregularities found in the 2007 internal audit, the Commander of Formation B stated that:

**Appendix E**  
(Cont'd)  
(paras. 3.18, 3.22(b)  
and 3.25 refer)

- (a) new control measures had been introduced to ensure the accuracy of the leave records; and
- (b) the new control measures required an updated turnout list to be prepared and countersigned by the second-in-charge of the respective unit at the end of the shift each day.

6. **2009 internal audit findings.** The 2009 internal audit covered October 2007 to February 2009. The IAD found 16.5 days of unrecorded vacation leave taken by seven officers on 11 occasions. It also found two cases of incorrectly recorded vacation leave. In July 2009, the IAD recommended that the Commander of Formation B should account for the discrepancies and take necessary rectification actions.

7. **2009 management response.** In September 2009, the Commander of Formation B responded to the IAD that the officers with unrecorded vacation leave, except one who had left the HKPF, had submitted their leave applications and their leave records in the LRS had been updated accordingly. In addition, the leave records of officers with incorrectly recorded vacation leave had been corrected.

***Audit examination of leave records of 20 officers***

8. To ascertain whether the management follow-up actions on the 2007 and 2009 internal audit findings were effective, Audit selected 20 officers of Formation B and cross-checked their LRS and DSS records for any unrecorded, or incorrectly recorded, leave in August 2006 to March 2010. The 20 officers comprised 10 officers (Officers Q to Z) selected from those with unrecorded vacation leave found either in the 2007 or 2009 internal audit, and 10 officers selected from those without unrecorded leave found.

9. In addition to the 13 days of unrecorded vacation leave for Officers Q to Z found in the 2007 or 2009 internal audit, Audit found that Officers Q to T had, in total, six more days of unrecorded vacation leave. For the other 10 officers, Audit found 25.5 days of unrecorded vacation leave for seven officers (Officers Z1 to Z7), and did not find any for the remaining three officers.

**Appendix E**  
(Cont'd)  
(paras. 3.18, 3.22(b)  
and 3.25 refer)

10. In summary, 17 of the 20 officers examined by Audit had unrecorded vacation leave. The following table shows the unrecorded vacation leave for each of the 17 officers in August 2006 to March 2010.

Officer	Rank (Note 1)	Number of occasions			Number of days		
		Found by HKPF (Note 2) (a)	Found by Audit (b)	Total (c)=(a)+(b)	Found by HKPF (Note 2) (d)	Found by Audit (e)	Total (f)=(d)+(e)
<i>Officers with unrecorded leave found by HKPF in 2007 or 2009 internal audit</i>							
Q	SSGT	3	1	4	3	1	4
R	PC	1	3	4	2	2	4
S	PC	1	2	3	1	2	3
T	PC	1	1	2	1	1	2
U	PC	2	–	2	1.5	–	1.5
V	ACO	1	–	1	1	–	1
W	SGT	1	–	1	1	–	1
X	PC	1	–	1	1	–	1
Y	SGT	1	–	1	1	–	1
Z	CA	1	–	1	0.5	–	0.5
<b>Sub-total</b>		<b>13</b>	<b>7</b>	<b>20</b>	<b>13</b>	<b>6</b>	<b>19</b>
<i>Officers without unrecorded leave found by HKPF in 2007 and 2009 internal audits</i>							
Z1	SSGT	–	5	5	–	6	6
Z2	SSGT	–	3	3	–	5	5
Z3	PC	–	4	4	–	4.5	4.5
Z4	PC	–	4	4	–	3.5	3.5
Z5	PC	–	3	3	–	2.5	2.5
Z6	SSGT	–	2	2	–	2	2
Z7	PC	–	2	2	–	2	2
<b>Sub-total</b>		<b>–</b>	<b>23</b>	<b>23</b>	<b>–</b>	<b>25.5</b>	<b>25.5</b>
<b>Total</b>		<b>13</b>	<b>30</b>	<b>43</b>	<b>13</b>	<b>31.5</b>	<b>44.5</b>



**Appendix E**  
(Cont'd)  
(paras. 3.18, 3.22(b)  
and 3.25 refer)

11. The following table analyses the unrecorded vacation leave by the periods in which the 17 officers took the leave.

Period	Officers Q to Z (Note 3)		Officers Z1 to Z7 (Note 4)		Total	
	Number of officers (a)	Number of days of unrecorded leave (b)	Number of officers (c)	Number of days of unrecorded leave (d)	Number of officers (e) = (a) + (c)	Number of days of unrecorded leave (f) = (b) + (d)
August 2006 to September 2007 (Note 5)	9	11 (Note 6)	5	11	14	22
October 2007 to February 2009 (Note 7)	3	7 (Note 8)	4	9.5 (Note 9)	7	16.5
March 2009 to March 2010 (Note 10)	1	1	3	5	4	6
<b>Total</b>	<b>10</b>	<b>19</b>	<b>7</b>	<b>25.5</b>	<b>17</b>	<b>44.5</b>

Source: HKPF records

Note 1: SSGT, SGT, PC, ACO and CA stand for Station Sergeant, Sergeant, Constable, Assistant Clerical Officer and Clerical Assistant respectively. The DSS was used to schedule and record the duties of all the officers concerned.

Note 2: These referred to the findings of the sample checks conducted in the 2007 or 2009 internal audit.

Note 3: These were officers with unrecorded leave found in the 2007 or 2009 internal audit.

Note 4: These were officers without unrecorded leave found in the 2007 and 2009 internal audits.

Note 5: This was the 2007 internal audit period.

Note 6: These 11 days comprised 9.5 days of unrecorded leave for eight officers found in the 2007 internal audit, and 1.5 days of unrecorded leave for two officers found in Audit's examination.

**Appendix E**  
(Cont'd)  
(paras. 3.18, 3.22(b)  
and 3.25 refer)

*Note 7: This was the 2009 internal audit period.*

*Note 8: These 7 days comprised 3.5 days of unrecorded leave for two officers found in the 2009 internal audit, and 3.5 days of unrecorded leave for two officers found in Audit's examination.*

*Note 9: These 9.5 days included one day of unrecorded leave for Officer Z1 in August 2008, which was the period for which the HKPF conducted a full-scale check (see para. 4(d) above).*

*Note 10: This period was after implementing the new control measures in February 2009 (see para. 5 above).*

**Acronyms and abbreviations**

Audit	Audit Commission
CSB	Civil Service Bureau
CSR	Civil Service Regulation
DSS	Duty Scheduler System
eLAPS	Electronic Leave Application and Processing System
FPM	Force Procedures Manual
HKPF	Hong Kong Police Force
IAD	Internal Audit Division
LRCS	Leave Recording and Calculation System
LRS	Leave Recording System
NCSC	Non-civil service contract
PGO	Police General Order
PICS	Personnel Information Communal System