

Report No. 55 of the Director of Audit — Chapter 6

MANAGEMENT OF LEAVE IN THE HONG KONG POLICE FORCE

Summary

1. The Civil Service Regulations (CSRs) set out the leave entitlements of civil servants. The leave entitlements of contract staff are determined by the employing departments and specified in their contracts. The Audit Commission (Audit) has recently conducted a review of the management of leave in government departments, covering the Hong Kong Police Force (HKPF), the Food and Environmental Hygiene Department (FEHD) and the Housing Department (HD). The audit findings are contained in two separate reports, namely: (a) management of leave in the HKPF (the subject matter of this summary); and (b) management of leave in the FEHD and the HD (Chapter 5 of the Director of Audit's Report No. 55).

Leave management systems

2. *System limitations.* The HKPF uses the Leave Recording System (LRS) for recording all types of leave. The Duty Scheduler System (DSS), used for scheduling and recording the duties of disciplined staff, also contains information about their leave. As the LRS does not support electronic leave applications, leave processing is susceptible to input errors, leading to unrecorded or incorrectly recorded leave. Moreover, as the LRS and DSS are separate systems without an interface, automated cross-checking of their leave records cannot be established to detect unrecorded or incorrectly recorded leave. *Given the system limitations, Audit has recommended that the Commissioner of Police should monitor the effectiveness of other controls over leave recording, identify police formations with good control practices, disseminate the good practices and, where appropriate, require other formations to adopt such practices.*

3. *Systems redevelopment.* The HKPF has obtained funding for redeveloping the LRS and DSS. The new systems will provide improved functions and strengthen controls over leave recording. However, there were delays in the systems redevelopment. *Audit has recommended that the Commissioner of Police should: (a) closely monitor the progress of the systems redevelopment; and (b) take prompt action to address any implementation issues in order to prevent further delays.*

Vacation leave

4. **Unrecorded leave.** During its field inspections, the HKPF Internal Audit Division (IAD) found cases of unrecorded vacation leave at various police formations. Audit's examination at two selected police formations (Formations A and B) revealed similar cases, some of which involved officers with many occasions (or days) of unrecorded vacation leave. Audit's examination also revealed cases of unrecorded vacation leave that had escaped detection by the full-scale checks which management conducted earlier at the two police formations. *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) 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; (d) investigate why the full-scale checks of Formations A and B failed to detect all unrecorded vacation leave in the relevant periods; and (e) implement effective control measures in Formations A and B to ensure the proper recording of vacation leave taken by all officers.*

5. **Quarterly random checks.** Formations A and B conduct quarterly random checks of leave records, by selecting random samples of recorded leave entries from the LRS and checking them against the leave particulars on the leave application forms. Such checks cannot detect leave which has not been recorded in the LRS. *Audit has recommended that the Commissioner of Police should require police formations having similar checking procedures to redesign their procedures, in order that unrecorded leave can be identified.*

Sick leave

6. **Intervening days.** According to the CSRs, any intervening days (such as gazetted general holidays, weekly leave days or rostered off days) falling between two days of sick leave and on which the officer concerned is not due to attend for duty should be counted as sick leave. However, Audit found in 6 of the 10 cases selected for examination that the intervening days had not been recorded in the LRS as sick leave. *Audit has recommended that the Commissioner of Police should improve the sick leave procedures and establish appropriate (manual or automated) controls to ensure that the intervening days are recorded as sick leave in accordance with the CSRs.*

7. **Frequent sick leave.** 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 for examination. *Audit has recommended that the Commissioner of Police should: (a) review the six cases 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.*

Maternity leave and study leave

8. ***Delay in applying for maternity leave.*** According to the CSRs, an officer must apply for maternity leave not later than three months before the expected date of confinement. Audit examined 10 maternity leave cases and found delays in leave application in 4 cases. *Audit has recommended that the Commissioner of Police should take measures to ensure that his staff submit timely applications for maternity leave in accordance with the CSRs.*

9. ***Maternity leave incorrectly recorded in duty lists.*** In two cases, 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. *Audit has recommended that the Commissioner of Police should investigate the two cases and take appropriate follow-up actions, including correcting the DSS records and improving the controls over recording of duties.*

10. ***Need to treat examination time as study leave.*** Audit examined 10 study leave cases and found that, in all the cases, only the study leave granted for preparing for the HKPF examinations, but not the examination time, was recorded as study leave in the LRS. The practice may not comply with the CSRs and the Civil Service Bureau guidelines. *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 and recorded in the LRS accordingly; and (b) based on the review results, take rectification actions as appropriate on the 10 cases and any other similar cases.*

11. ***Need to investigate two half-day examination cases.*** In two cases, although the officers took examination only in the morning, their duty lists in the DSS showed that they were released from duty for the whole day. *Audit has recommended that the Commissioner of Police should investigate the two cases 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

12. The Administration agrees with the audit recommendations.

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