

**CONTROLLING OFFICER'S REPLY TO  
INITIAL WRITTEN QUESTION**

Reply Serial No.

**AUD003**

Question Serial No.

1715

Head: 24 - Audit Commission

Subhead (No. & title):

Programme: (2) Value for Money Audit

Controlling Officer: Director of Audit

Director of Bureau:

Question :

Please advise whether the Audit Commission has carried out value for money audits on the expenditures of the Independent Commission Against Corruption (ICAC), the Hong Kong Police Force (HKPF), and the Customs and Excise Department (C&ED) on rewards and special services (R&SS). If yes, what are the results? If not, how can it be ensured that expenditures on R&SS have achieved a reasonable standard of efficiency and effectiveness? How can the economy with which these departments have used their resources be examined?

Asked by: Hon. TO Kun-sun, James

Reply:

The Audit Commission has not carried out any value for money audits on the R&SS expenditures of the ICAC, the HKPF and the C&ED. Nevertheless, in carrying out the regularity audit of R&SS expenditures, officers of the Commission have obtained assurance that the internal controls of these three departments have been operating effectively to prevent misuse of R&SS funds. The Commission will keep in view the need for carrying out a value for money audit on R&SS expenditures having regard to factors such as materiality, risk, auditability, timeliness and value-added.

Name in block letters BENJAMIN TANG

Post Title Director of Audit

Date 25.3.2008