

Examination of Estimates of Expenditure 2008-09

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

Reply Serial No.

**AUD005**

Question Serial No

2164

Head: 24 - Audit Commission

Subhead (No. & title):

Programme: (1) Regularity Audit

Controlling Officer: Director of Audit

Director of Bureau:

Question :

While the targets and indicators under Programme (1): Regularity Audit remain the same in 2007-08 and 2008-09, the estimated number of man-hours spent has increased in 2008-09. What is the reason for this?

Asked by: Hon. WONG Ting-kwong

Reply:

The public has a high expectation on the quality of our audit services. The estimated number of man-hours spent under Programme (1): Regularity Audit will slightly increase by 4 776 hours (5.6%), from 84 563 hours in 2007-08 to 89 339 hours in 2008-09. This is attributable to the increasing complexity of regularity audit work as a result of the continued development and implementation of new auditing and financial reporting standards, the Government's accrual-based accounts, and the Government Financial Management and Information System.

Name in block letters BENJAMIN TANG

Post Title Director of Audit

Date 25.3.2008