

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

Reply Serial No.

AUD006

Question Serial No.

2165

Head: 24 - Audit Commission

Subhead (No. & title):

Programme: (2) Value for Money Audit

Controlling Officer: Director of Audit

Director of Bureau:

Question :

While the targets under Programme (2): Value for Money Audit remain the same in 2007-08 and 2008-09, the estimated number of man-hours spent has increased. What is the reason for this?

Asked by: Hon. WONG Ting-kwong

Reply:

The Audit Commission carries out a strategic planning exercise to determine the priority and timing of value for money (VFM) audits to be conducted annually. The target number of VFM audit reports issued to audited bodies are set and adjusted from time to time, having regard to the resources available, the scope and complexity of the audits and the time required for conducting public hearings to consider VFM reports recommended for investigation by the Public Accounts Committee of the Legislative Council.

Taking into account the increasing complexity of planned VFM audits to be conducted in 2008-09, the estimated number of man-hours spent under Programme (2): Value for Money Audit will slightly increase by 3 472 hours (2.1%), from 162 157 hours in 2007-08 to 165 629 hours in 2008-09. We will continue to make the best deployment of our resources to provide independent, professional and quality audit services to the Government and public organisations to help enhance public sector performance and accountability in Hong Kong.

Name in block letters

BENJAMIN TANG

Post Title

Director of Audit

Date

25.3.2008