Examination of Estimates of Expenditure 2025-26

Reply Serial No.

CONTROLLING OFFICER'S REPLY

AUD001

(Question Serial No. 0021)

Head:	(24) Audit Commission
Subhead (No. & title):	0
Programme:	(2) Value for Money Audit
Controlling Officer:	Director of Audit (Prof. LAM Chi-yuen, Nelson)
Director of Bureau:	-

Question:

It is mentioned in paragraph 234(a) of the Budget Speech that the Audit Commission will organise workshops for the senior management of Government departments and public bodies. Through sharing experience and case studies on its value for money audits, the Commission seeks to foster the management's understanding and adoption of principles and best practices in fiscal prudence and optimal use of public money. However, this task is not mentioned in the Controlling Officer's Report of the Audit Commission. In this connection, will the Government inform this Committee of the following:

1. The mode, frequency and preliminary schedule of the workshops, as well as the expected number of participating departments, bodies and personnel;

2. Whether the participants of the workshops will be requested to offer feedback after a certain time so as to ascertain that the workshops deliver the objectives of assisting in reducing expenditure and ensuring the proper use of public money;

3. Whether the Commission will consider inviting members of the commercial and professional sectors, in particular, experts in corporate finance and performance management, to participate in or co-organise the workshops, or assist in the regular value for money audit work of the Commission?

<u>Asked by</u>: Hon TSE Wai-chuen, Tony (LegCo internal reference no.: 6) <u>Reply</u>:

The mission of the Audit Commission is to provide independent, professional and quality audit services in order to help the Government and public sector organisations enhance their performance and accountability. The Audit Commission will be hosting workshops with an aim to share its audit experience with staff of Government departments and public bodies so as to help them enhance the economy, efficiency and effectiveness with which they discharge their duties.

Question (1)

The Audit Commission plans to, in the form of workshops, share case studies and lessons that can be learnt from our findings in previous audit reports, as a way to help participants enhance the cost-effectiveness in public spending. Expected participants include staff of Government departments and public bodies who are involved in processes such as decision making, management/governance, financial control and internal control, etc. Details of the arrangement are under discussion and will be announced in due course.

Question (2)

The Audit Commission conducts value for money audits regularly to examine the economy, efficiency and effectiveness with which the audited bodies have discharged their functions, and to make timely evaluations on their performance in using public money. The Audit Commission will continue to collect information from various sources to keep itself up-todate with the latest situation of the audited bodies. We will conduct a value for money audit when the situation warrants an in-depth examination.

Question (3)

The main targets of the Audit Commission's workshops are members of the senior management of Government departments and public bodies. We have no plans to invite other parties to participate in or co-organise the workshops.

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