Examination of Estimates of Expenditure 2025-26

Reply Serial No.

## CONTROLLING OFFICER'S REPLY

AUD003

## (Question Serial No. 1970)

Head:	(24) Audit Commission
Subhead (No. & title):	0
Programme:	Not Specified
Controlling Officer:	Director of Audit (Prof. LAM Chi-yuen, Nelson)
Director of Bureau:	-
Question:	

Some members of the public have criticised that, in the absence of a voluntary pay cut from the politically accountable officials or a redundancy mechanism in Hong Kong along the lines of the Department of Government Efficiency (DOGE) in the United States, they think that the Government of the Hong Kong Special Administration Region (HKSAR) lacks confidence in eliminating the fiscal deficit, and its policies to cut expenditure are weak and ineffective.

The Audit Commission, which is specifically responsible for conducting value for money audits on government departments, has merely been instructed by the Secretary to step up its audit work and to organise "audit workshops" of questionable effectiveness. Through sharing experience and case studies on its value for money audits, the workshops seek to foster government departments' understanding and adoption of principles and practices in the use of public money. This sounds like a joke because, with no performance indicators set, the workshops will not only hinder the Commission in its daily audit work, but will probably also end up in empty talk that leads nowhere. In connection with the above work of the Audit Commission, will the Secretary inform this Committee of the following:

- 1. the details of the "audit workshops" and the number of government departments that the Commission expects to share experience with on its value for money audits;
- 2. whether performance indicators will be set for the "workshops"; and
- 3. the estimated amount of manpower and resources involved in conducting the "workshops" in the new financial year, and the ways to avoid affecting the Commission's daily audit work?

Asked by: Hon TSE Wai-chun, Paul (LegCo internal reference no.: 19)

Reply:

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.

## Questions (1) and (2)

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 (3)

The additional workload arising from the workshops will be absorbed by re-deployment of internal resources across programme areas, while the daily audit work will remain unaffected.

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