## Examination of Estimates of Expenditure 2025-26

Reply Serial No.

## CONTROLLING OFFICER'S REPLY

**AUD006** 

(Question Serial No. 2687)

Head: (24) Audit Commission

Subhead (No. & title): ()

Programme: (2) Value for Money Audit

Controlling Officer: Director of Audit (Prof. LAM Chi-yuen, Nelson)

Director of Bureau: -

**Ouestion:** 

Regarding paragraph 234 of the Budget Speech, please inform this Committee of the following:

The Financial Secretary has requested the Audit Commission to 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. How many workshops are expected to be held? What are the lowest and highest ranks of senior management staff to be involved? What are the estimated manpower and overall expenditure involved in organising these workshops? When will the workshops be held and completed? Are there any plans to regularise the workshops?

Asked by: Hon WONG Chun-sek, Edmund (LegCo internal reference no.: 33)

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.

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. 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. Details of the arrangement, including timing of the workshops, are under discussion and will be announced in due course.