Examination of Estimates of Expenditure 2025-26

Reply Serial No.

CONTROLLING OFFICER'S REPLY

AUD007

(Question Serial No. 2917)

Head: (24) Audit Commission

Subhead (No. & title): ()

<u>Programme</u>: Not Specified

<u>Controlling Officer</u>: 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. In this connection, please inform this Committee of the following:

- 1) What are the Government departments and public bodies targeted as participants of the workshops?
- 2) How many sessions are planned to be held and what are the main contents of the workshops? and
- 3) Will the Administration increase provision to the Audit Commission to support its work and set quantifiable performance indicators to evaluate the effectiveness of the workshops? If so, what are the details? If not, what are the reasons?

Asked by: Hon KAN Wai-mun, Carmen (LegCo internal reference no.: 1)

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.

Question (1)

The main target participants of the workshops include senior management staff of Government departments and public bodies who are involved in processes such as decision making, management/governance, financial control and internal control, etc.

Questions (2) and (3)

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. Details of the arrangement are under discussion and will be announced in due course. The details of the workshops, such as the specific content and cases to be shared, are yet to be disclosed at this point.

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.