

**CONTROLLING OFFICER'S REPLY**

**AUD001**

**(Question Serial No. 0706)**

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: -

Question:

It was mentioned in the Budget last year that the Audit Commission would 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 sought 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, will the Government inform this Committee of:

- (1) the following information about the workshops organised by the Commission:
  - (i) the number of workshops organised;
  - (ii) the number of participants;
  - (iii) the departments and ranks of the participants;
  - (iv) the content of the case studies shared in the workshops; and
  - (v) the manpower and administrative expenses involved; and
- (2) the criteria and indicators adopted by the Commission for evaluating the effectiveness of the workshops.

Asked by: Hon LAM Chun-sing (LegCo internal reference no.: 33)

Reply:

Question (1)

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 information about the workshops organised by the Commission is as follows:

(i) to (iii)

Hosted on 17 December 2025 and 5 January 2026, the two workshops aimed to share the Commission's 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 two workshops were attended either in person or through live webcasting by about 830 participants (including 16 permanent secretaries and heads of Government departments), who came from more than 260 Government bureaux/departments and public bodies.

(iv)

Delivered by officers from various Value for Money Audit Divisions of the Audit Commission, the presentations in the workshops were largely based on the observations and experience gained from previous audit projects, with case studies published in Director of Audit's Reports over recent years as key examples. The presenters shared the audit findings and recommendations offered in previous audit work, as well as the actions taken by auditees in making improvements based on the Commission's recommendations, covering different aspects including compliance and performance evaluation, corporate governance and administrative expenditure, service coverage and delivery, resources utilisation, contract management and use of technology.

(v)

The additional workload arising from the workshops was absorbed by re-deployment of internal resources across programme areas. There is hence no breakdown of manpower and administrative expenses solely for the provision of the workshops.

## Question (2)

At the conclusion of the two workshops, the Audit Commission invited participants to complete a questionnaire in order to collect their views on aspects of the workshops including relevance of content, takeaways and satisfaction level, for evaluation of effectiveness. The Commission will continue to collect information from various sources to keep itself up-to-date with the latest situation of the audited bodies. Where situations warrant in-depth examinations, the Commission will conduct value for money audits to examine the economy, efficiency and effectiveness with which the audited bodies have discharged their functions, and submit the Director of Audit's Reports to the Legislative Council regularly in accordance with established procedures, so as to timely monitor the audited bodies' performance in public spending after attending the workshops.

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