

CONTROLLING OFFICER'S REPLY

AUD002

(Question Serial No. 1164)

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 is known that the Audit Commission organised two “Workshops on Value for Money Audit” (“the workshops”), one on 17 December 2025 and one on 5 January this year, at the request of the Financial Secretary raised in the 2025-26 Budget with an aim to foster the understanding and adoption of principles and best practices in fiscal prudence and optimal use of public money of the senior management of Government departments and public bodies. In this connection, please inform this Committee of the following:

- 1) the major findings and observations of the Commission, and the effectiveness of the two workshops;
- 2) the reason(s) for not listing the task under Head 24;
- 3) the number of workshops further planned, as well as the manpower and relevant expenses involved; and
- 4) the specific criteria for selecting public bodies as target participants of the workshops, as well as the number of public bodies covered and the number of participants benefitting from the workshops so far.

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

Reply:

Question (1)

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 noted that the participants were generally positive towards the workshops, which they viewed as being conducive in fostering their understanding and adoption of principles and best practices in fiscal prudence and optimal use of public money. 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.

Question (2)

The additional workload arising from the workshops was absorbed by re-deployment of internal resources across programme areas, and no additional resources beyond the existing programme areas were involved. Therefore, the workshops were not listed as a standalone task under Head 24.

Question (3)

The Commission hosted two workshops in 2025-26 to help participants enhance the cost-effectiveness in public spending, through sharing of case studies and lessons that can be learnt from the findings in previous audit reports. The Commission will continue to keep the situation in view and, on the premise of keeping the Commission's daily audit work unaffected and with the availability of resources, consider sharing its audit experience with the audited bodies effectively and timely through different approaches and platforms.

Question (4)

The two workshops hosted by the Commission were targeted mainly at senior management staff of Government departments and public bodies (including those involved in processes such as decision making, management/governance, financial control and internal control, etc). In planning and organising the workshops, the Commission communicated the objectives of the workshops to the Government bureaux/departments and, through these bureaux/departments, invited participation from the public bodies under their purview.

The two workshops were attended either in person or through live webcasting by about 830 participants, who came from more than 260 Government bureaux/departments and public bodies.

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