

**Audit Commission**

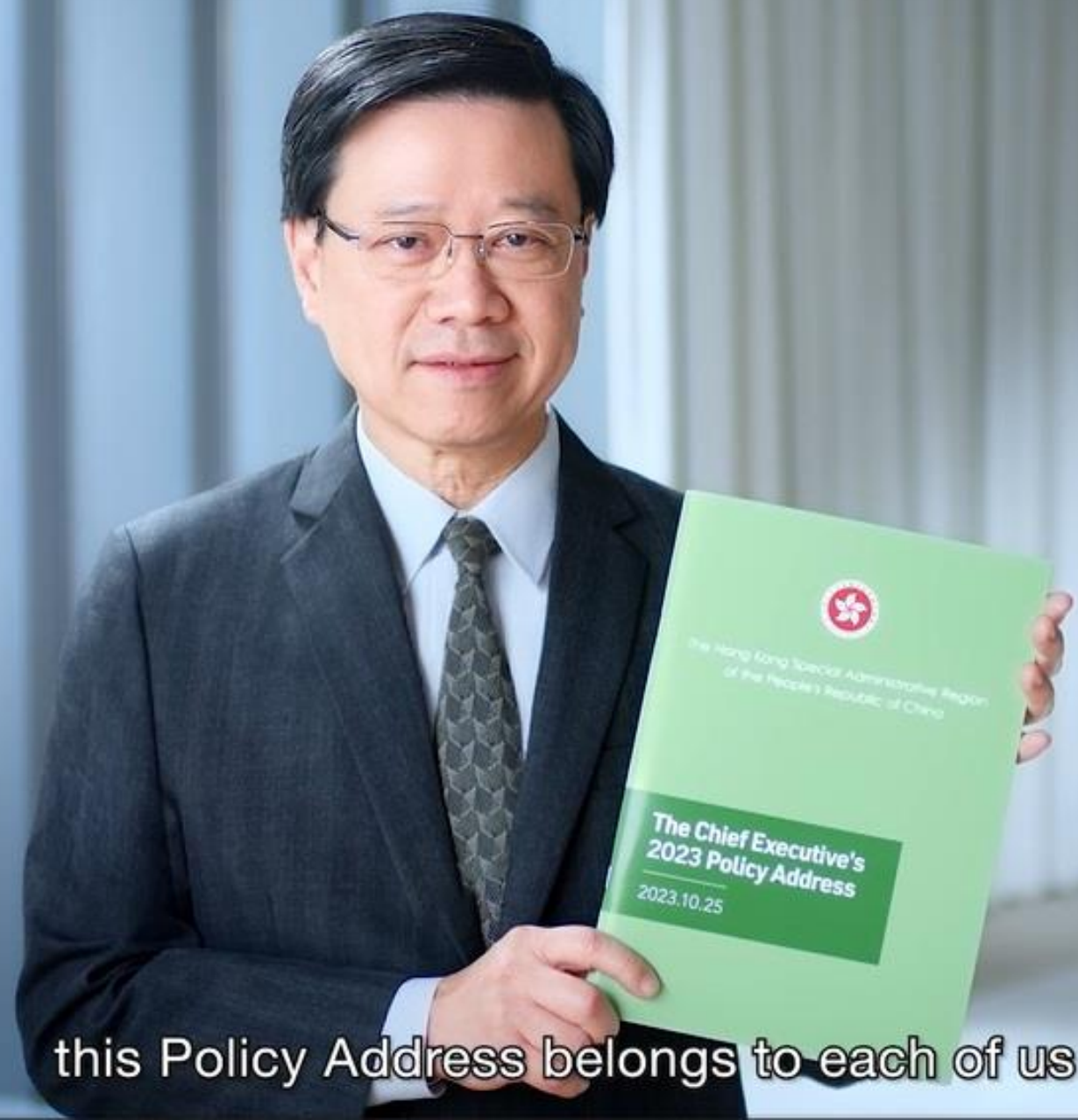
The Government of the  
Hong Kong Special  
Administrative Region

# Green x Grow x Govern

**Prof. LAM Chi Yuen Nelson**  
**Director of Audit**



Green x Grow x **Govern**



this Policy Address belongs to each of us







The Hong Kong Special Administrative Region  
of the People's Republic of China

# The Chief Executive's 2023 Policy Address

繁體 | 简体 | Text Size



[Policy Address](#)

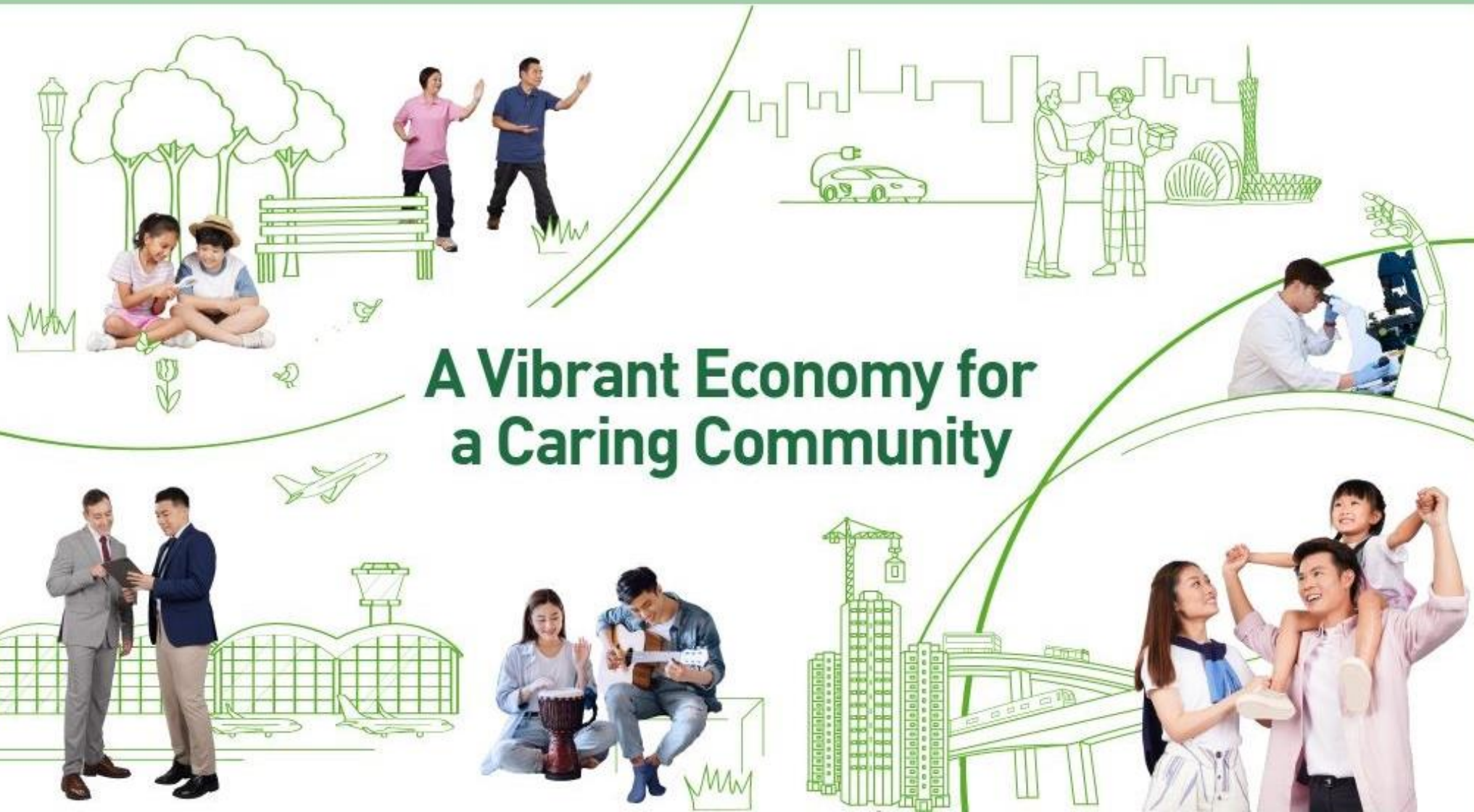
[Policy Measures](#)

[Highlights](#)

[Webcast](#)

[Press Releases and Speeches](#)

[Multimedia](#)



# Govern → Improve Governance

- Set a total of 150 indicators for specific tasks (which include KPI), of which 73 are new indicators, in the Chief Executive's 2023 Policy Address
  - For environmental protection and ecological conservation: 1 new indicator and 3 ongoing indicators
  - For district environment: 3 ongoing indicators



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**Audit Commission in HK**





# Once Upon a Time .....



# Once Upon a Time .....

- **1844**

- Appointed the first **Director of Audit** in Hong Kong
- One of the oldest government departments in Hong Kong

- **1971**

- Enacted the **Audit Ordinance** (Cap. 122)

- **1997**

- The Hong Kong Special Administrative Region (HKSAR) has been established since 1 July 1997.....



# One Country, Two Systems



# One Country, Two Systems

## — Strengthened in a New Page

- Specifically introduced and stated in the **Basic Law**
- Audit Department renamed as **Audit Commission**
- The Director of Audit becomes one of the **principal officials** of the HKSAR
- **Audit Ordinance** still clearly mandates .....

# Basic Law – Article 58

- A **Commission of Audit** shall be established in the HKSAR.
  - It shall
    - function **independently** and
    - be **accountable to the Chief Executive**.

Independence

Accountability

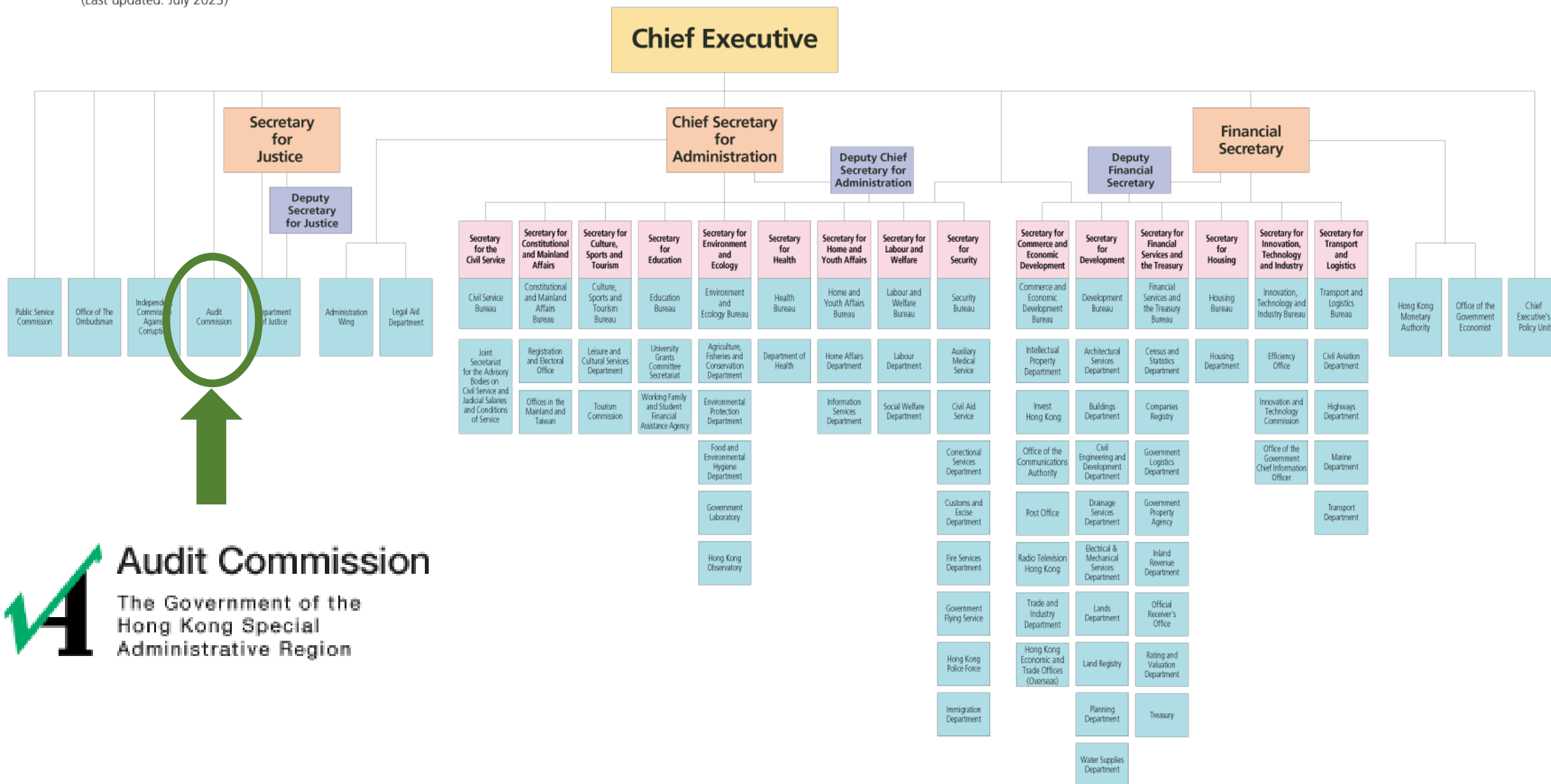






# ORGANISATION CHART OF THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION

(Last updated: July 2023)



# Basic Law – Article 48

- The **Chief Executive** of the HKSAR shall exercise the following powers and functions:
  5. To nominate and to report to the **Central People's Government** for **appointment** the following **principal officials**:
    - Secretaries and Deputy Secretaries of Departments,
    - Directors of Bureaux,
    - Commissioner Against Corruption,
    - **Director of Audit,**
    - Commissioner of Police .....

**Independence**

**Authority**



# Audit Ordinance

- In the performance of his **duties** and the exercise of his **powers** under the Audit Ordinance, the **Director of Audit**:
  - shall **have access to all** records, books, vouchers, documents, cash, receipts, stamps, securities, stores and any other Government property in the possession of any public officer;
  - may **require any public officer** to give such explanation, or to furnish such information, as the Director may think fit in order to enable the Director to discharge his duties; and
  - shall **not be subject to the direction or control** of any other person or authority.



**Powers**



# Audit Ordinance and the DA's Reports

- The Director of Audit (DA) submits three **reports** each year to the **President of the Legislative Council**:
  - One on the Accounts of the Government of HK Special Administrative Region under section 12 of the Audit Ordinance (i.e. **Regularity Audit**); and
  - Two on the results of **Value for Money Audits**.
- All the reports are published and can be found on our and LegCo's websites



**Accountability**

**Transparency**

**Value for Money Audit**

**Regularity Audit**

# Our Mission

- To provide **independent**, **professional** and **quality** audit services in order to help the Government and public sector organisations **enhance** public sector  
– **performance** and  
– **accountability**  
in Hong Kong.
- We achieve our Mission by conducting:

**Regularity Audit**

**Value for Money Audit**



# One Country, Two Systems

**Strengthened in a New Page**

**Independence**

**Accountability**

**Authority**

**Powers**

**Transparency**





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**Central Auditing Commission**





中华人民共和国中央人民政府  
www.gov.cn

中央審計委員會辦公室、審計署關於印發  
《“十四五”國家審計工作發展規劃》的通知

各省、自治區、直轄市和計劃單列市、新疆生產建設兵團黨委審計委員會辦公室、審計廳（局），署機關各單位、各派出審計局、各特派員辦事處、各直屬單位：

《“十四五”國家審計工作發展規劃》已經中央審計委員會同意，現印發給你們，請結合實際認真貫徹執行。

中央審計委員會辦公室

審計署

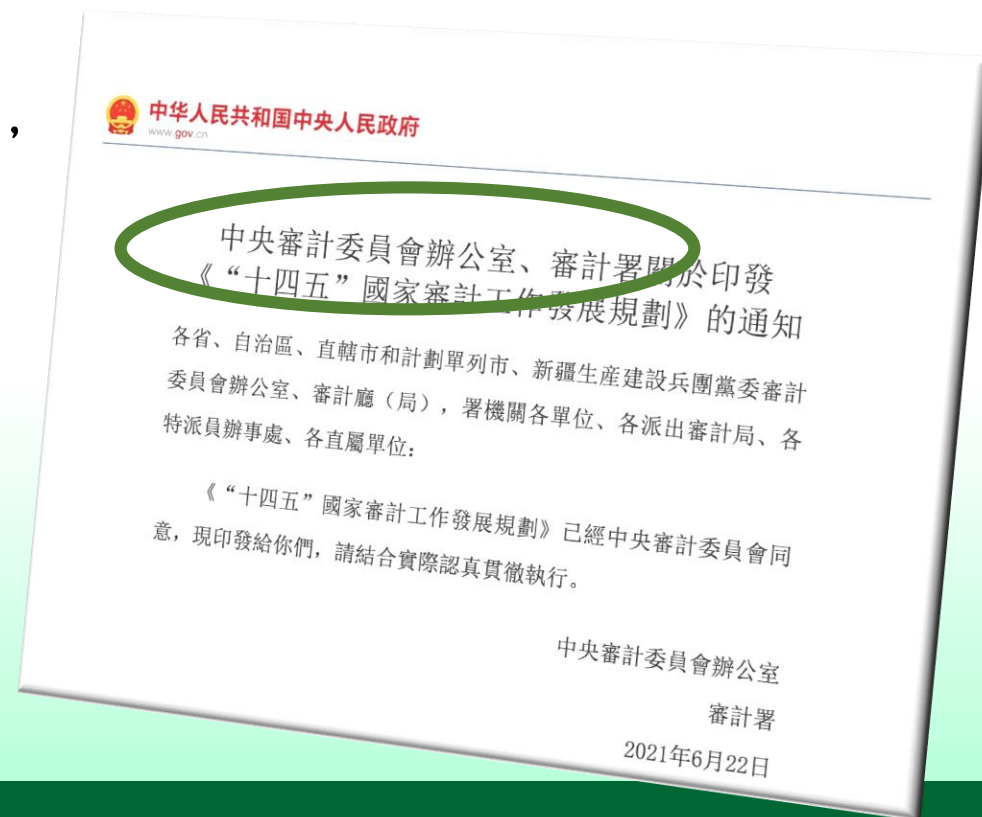
2021年6月22日



# 中央審計委員會

## Central Auditing Commission

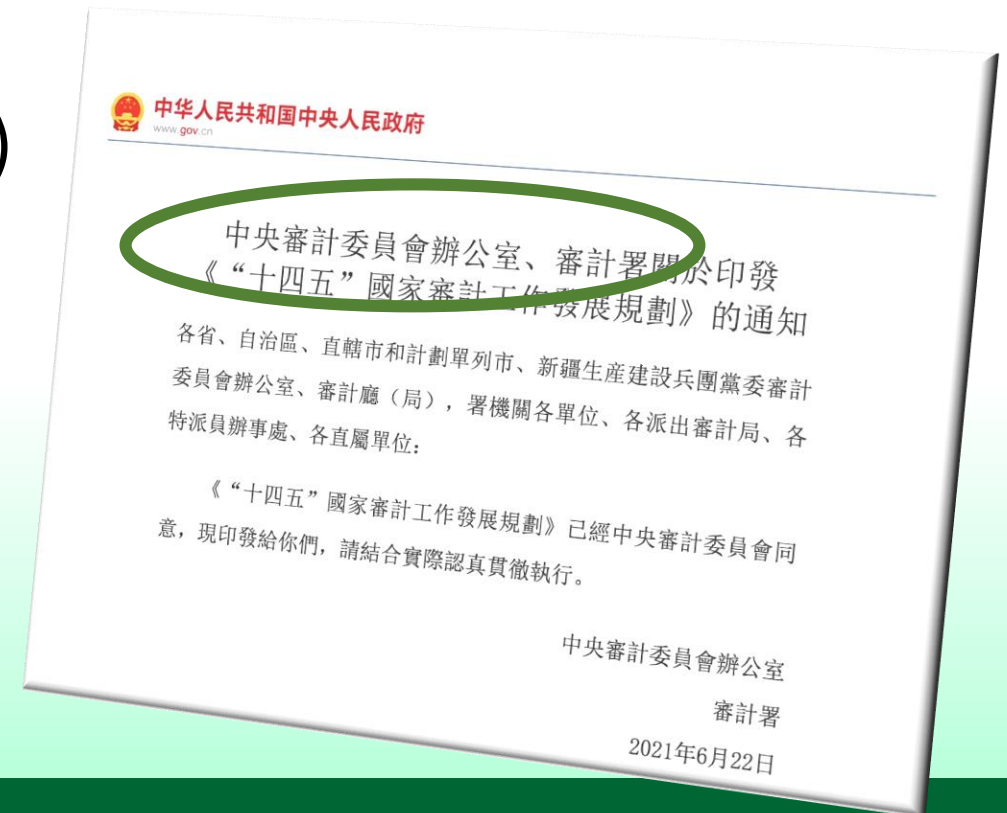
- 2018年3月中共中央印發的《深化黨和國家機構改革方案》：
  - 組建中央審計委員會
  - 「為加強黨中央對審計工作的領導，構建集中統一、全面覆蓋、權威高效的審計監督體系，更好發揮審計監督作用，組建中央審計委員會，作為黨中央決策議事協調機構。」

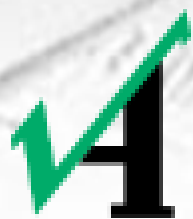




# 中央審計委員會 Central Auditing Commission

- Chairman (主任):
  - President Xi Jinping (習近平)
- Vice-Chairman (副主任):
  - Mr Li Qiang (李強) and Mr Li Xi (李希)
- Office Director (辦公室主任):
  - Mr Hou Kai, Auditor General (審計署審計長侯凱兼任)





**Audit Commission**

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