



AUDIT COMMISSION CONTROLLING OFFICER'S ENVIRONMENTAL REPORT 2024

INTRODUCTION

Established under Article 58 of the Basic Law, the Audit Commission functions independently and is accountable to the Chief Executive of the Hong Kong Special Administrative Region. The Commission carries out two types of audit: regularity audits and value for money audits. Regularity audits are intended to provide an overall assurance of the general accuracy and propriety of the financial and accounting transactions of the Government and other audited bodies. Value for money audits are intended to provide independent information, advice and assurance about the economy, efficiency and effectiveness with which any government bureau/department, or audited organisation has discharged its functions. As at 31 December 2024, the Commission had an establishment of 198.

OUR ENVIRONMENTAL POLICY

2. The Commission is committed to ensuring that our operations are conducted in an environmentally responsible manner and meeting the commitments of the Clean Air Charter. To help promote environmental protection and reduce air emissions, the Commission:

- adopts green housekeeping practices and energy-efficient measures; and
- carries out value for money audits on selected government activities which have a significant environmental impact and on related environmental issues, with a view to highlighting areas for improvement in the implementation of Government's environmental policies.

HOUSEKEEPING PRACTICES AND ENERGY-EFFICIENT MEASURES

3. The Commission is committed to adopting green housekeeping practices and energy-efficient measures. Since 1993, a Green Manager at Directorate level has been appointed to introduce and review initiatives to improve the Commission's green housekeeping practices and energy-efficient measures. Throughout the years, the range of initiatives has expanded. Staff of the Commission are required to follow the green measures below:

Paper saving measures

Reduction of paper and envelope consumption:

- use emails and intranet for communication and dissemination of information;
- disseminate the Audit Reports on the Internet (<https://www.aud.gov.hk>);
- use PC-based faxes;
- use plain paper fax machines;
- avoid using fax leader pages;
- avoid sending original documents after they have been sent by fax or email;
- adopt electronic templates of letterhead, memo and forms to avoid pre-printed copies;
- use photocopiers and printers with duplex printing function;
- use both sides of paper;
- minimise photocopies by circulating circulars and other documents mainly through emails instead of issuing personal copies to officers;
- review distribution lists regularly;
- use old sets of documents for re-circulation;
- send unclassified documents without envelopes;
- reuse old envelopes and loose minute jackets/use transit envelopes if required;
- send greeting cards in festive seasons by electronic means; and
- endeavour to acquire electronic instead of hard copies of reference materials from other government bureaux/departments.

Reuse of paper:

- place “reuse green boxes” at designated locations to collect paper used on one side for reuse; and
- use blank side of used paper for drafting, photocopying and printing documents (including fax).

Recycling of paper:

- print Audit Reports using recycled paper or paper made from woodpulp derived from renewable forests; and
- place “recycle green boxes” at designated locations to collect waste paper for recycling.

Energy saving measures

- set air conditioning temperature at 25.5°C;
- use window blinds to adjust room temperature when necessary;
- implement office lighting adjustments by employing occupancy sensors;
- use energy-efficient fluorescent tubes;
- switch off lighting and projector in conference rooms immediately after use;
- colour-code the individual lighting switches in multiple-switch circuits to identify

- lights not in use;
- switch off lights, air conditioning, computers and electrical appliances not in use;
- unplug all hand-held equipment chargers from socket outlets when not in use;
- minimise the use of personal electrical appliances such as heater, fan, lamp and kettle;
- set office equipment to energy saving mode during office hours;
- use computer workstations and printers with automatic energy saving function;
- turn off the monitor when leaving the office, even for a short period; and
- turn off non-essential servers at night, on Saturdays and public holidays.

Publicity/education measures

- issue internal circular to regularly remind all staff on the economical use of paper and energy saving;
- place notices near photocopiers to remind staff to make photocopies using reusable paper and to collect waste paper for recycling; and
- encourage staff to attend environmental seminar.

Other green measures

- enforce smoke-free work place policy in all offices;
- arrange regular cleaning of carpet;
- clean air ducts regularly with a view to maintaining good air ventilation;
- conduct regular indoor air quality checking;
- reuse containers for hand sanitizer;
- use recyclable laser printer cartridges;
- use refillable ball pens and clutch pencils;
- minimise use of products which are not environmental friendly (e.g. correction fluid);
- repair instead of replace;
- use hand-dryers in washrooms;
- install automated sensors for toilet flushing;
- reuse decorative materials in festive seasons;
- provide recycling bins in the pantry for collecting waste plastic bottles and cans; and
- use of environmental friendly sundries items.

GREEN HOUSEKEEPING PRACTICES AND ENERGY-EFFICIENT MEASURES

REDUCE PAPER CONSUMPTION AND ENHANCE PAPER RECYCLING

4. In 2024, the Commission consumed 1,436 reams of paper and collected 2,885 kg of waste paper for recycling. All paper used in 2024 was recycled paper with at least 50% recycled pulp. The Commission will continue to encourage staff to minimise paper consumption and enhance paper recycling.

GREEN TRANSPORT

5. There are two departmental vehicles in the Commission. The total mileage in 2024 was 13,946 km and the unleaded fuel consumption was about 1,846.38 litres. The related emission was about 12.55 kg of NO_x.

6. Since electric vehicles have no tailpipe emissions, increasing electric vehicle adoption over conventional vehicles can enhance roadside air quality and lower greenhouse gas emissions. The Commission is planning to replace one vehicle by an electric vehicle in 2025 and to install a charging station in the parking area.

CARBON AUDIT

7. Carbon audit provides a systematic and scientific approach to account for and report on the greenhouse gas emissions arising from buildings and identify areas of improvement, with a view to reducing or offsetting greenhouse gas emissions arising from buildings. In 2024, the Commission continued to provide information to the building management office for carbon audits of the office building.

INDOOR AIR QUALITY

8. Indoor air quality certificate of “good class” has been issued to the High Block, Queensway Government Offices (where the Commission headquarters is located), with a valid period up to February 2026.

AUDIT STUDIES ON ENVIRONMENTAL ISSUES

PERFORMANCE AND TARGET

9. In 2024, the Commission issued a value for money audit report, “Producer Responsibility Scheme on Waste Electrical and Electronic Equipment” (Chapter 3 of the Director of Audit’s Report No. 83 of October 2024 – see paras. 10 and 11), covering environmental-related issues.

10. In May 2013, the Government committed to introduce the Producer Responsibility Scheme on Waste Electrical and Electronic Equipment (WEEE) (hereinafter referred to as WPRS) with a view to achieving resources recovery and providing a long-term solution to potential land contamination and environmental problems arising from mishandling of WEEE during delivery, storage and dismantling processes. Since 1 August 2018, WPRS has been implemented in phases. WPRS initially covers eight types of regulated electrical equipment (REE) (i.e. air-conditioners, refrigerators, televisions, washing machines, computers, printers, scanners and monitors) and the scope has been expanded to cover two new types of REE (i.e. stand-alone tumble dryers and dehumidifiers) starting from 1 July 2024. The Environmental Protection Department (EPD) is responsible for the administration of WPRS and the Environment and Ecology Bureau is responsible for policy matters on environmental protection and for overseeing the implementation of waste-to-resources management strategies and programmes. According to EPD, licensees of the waste disposal licences for e-waste (e-WDLs) should submit quarterly reports and annual reports to EPD within 10 days after the last day of the quarter and within one month after the last day of the calendar year to be reported on respectively. As of March 2024, 82 (25%) of 331 quarterly reports and 25 (29%) of 87 annual reports due for submission by the licensees were not submitted by the due dates. Moreover, according to EPD guidelines in November 2023, all registered suppliers of REE are targeted to be inspected within a 24 to 36-month cycle. As of March 2024, the inspections conducted on 22 (11%) of the 208 registered suppliers of REE did not meet the target frequency (i.e. at least once in 36 months).

11. The Commission has made a number of recommendations to address the issues.

12. The Commission will continue to conduct value for money audit studies on issues which have significant environmental impact.

THE WAY FORWARD

13. The Commission will make continued efforts to help promote environmental protection through adopting green housekeeping practices as well as energy-efficient measures, and carrying out value for money audits on environmental issues.

FEEDBACK

14. We value very much your feedback, which would be invaluable for further improving our work on environmental protection in the coming years. If you have any comments or suggestions, please let us know by any of the following means:

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