

CHAPTER 2

**Education Bureau
Hong Kong Council for Accreditation of
Academic and Vocational Qualifications**

**Hong Kong Council for Accreditation of
Academic and Vocational Qualifications**

**Audit Commission
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31 March 2025**

This audit review was carried out under a set of guidelines tabled in the Provisional Legislative Council by the Chairman of the Public Accounts Committee on 11 February 1998. The guidelines were agreed between the Public Accounts Committee and the Director of Audit and accepted by the Government of the Hong Kong Special Administrative Region.

Report No. 84 of the Director of Audit contains 8 Chapters which are available on our website (<https://www.aud.gov.hk>).



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HONG KONG COUNCIL FOR ACCREDITATION OF ACADEMIC AND VOCATIONAL QUALIFICATIONS

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HONG KONG COUNCIL FOR ACCREDITATION OF ACADEMIC AND VOCATIONAL QUALIFICATIONS

Executive Summary

1. Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), formerly the Hong Kong Council for Academic Accreditation, was established in 1990 as an independent statutory body to provide authoritative advice on academic standards of degree programmes in higher education institutions in Hong Kong. In 2007, the Hong Kong Council for Academic Accreditation was reconstituted under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 1150) to form HKCAAVQ. HKCAAVQ took on responsibility for the vocational and professional education and training sector and statutory roles as the Accreditation Authority and the Qualifications Register Authority under the Qualifications Framework (QF) under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 592). HKCAAVQ provides quality assurance, accreditation and assessment services to education and training institutions, course providers and the general public. In addition to its statutory roles, HKCAAVQ also provides advisory and consultancy services in education qualifications and standards to government bureaux/departments and other organisations in Hong Kong and the Asia-Pacific region. HKCAAVQ is primarily financed through the charging of fees for accreditation services, qualifications and other assessment services, and advisory and consultancy services rendered. In the period from 2019-20 to 2023-24, the income of HKCAAVQ ranged from \$105.9 million to \$125.5 million each year, and the expenditure of HKCAAVQ ranged from \$82.4 million to \$100.3 million each year. The Audit Commission (Audit) has recently conducted a review of HKCAAVQ.

Provision of services

2. *Need to take measures to ensure that accreditation reports are issued within the specified timelines.* According to HKCAAVQ's manual, HKCAAVQ should issue the accreditation report within 16 to 24 weeks (depending on the type of accreditation and QF level) after the date of receipt of the accreditation document. Audit analysed the 1,654 accreditations completed in the period from 2019-20 to

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2023-24. Audit found that, for 400 (24%) accreditations, the accreditation reports were not issued within the specified timelines. The delays ranged from 1 day to 29.1 weeks (averaging 2.6 weeks) (para. 2.4).

3. ***Need to ensure that assessments of the specialists' performance are duly completed.*** After each accreditation exercise, HKCAAVQ staff will assess the performance of the specialists in the exercise and give ratings according to their performance and their suitability to serve as accreditation panel members in future accreditation exercises, namely "Green" (i.e. comfortable with engagement in future accreditation exercises), "Yellow" (i.e. some concerns over engagement in future accreditation exercises) and "Red" (i.e. serious concerns over engagement in future accreditation exercises). Audit examined 20 accreditation exercises completed in 2023-24. Audit found that, for 5 (25%) accreditation exercises involving 31 specialists, there was no documentary evidence showing that ratings were given to 20 (65%) of the 31 specialists on their performance and their suitability to serve as panel members in future accreditation exercises (paras. 2.7 and 2.8).

4. ***Need to document the rationale on the assessment and the follow-up actions of the specialists' performance.*** As at 31 December 2024, 705 specialists were engaged by HKCAAVQ. Audit reviewed the ratings of the 705 specialists and found that: (a) there were no guidelines on the assessment of specialists' performance in accreditation exercises and the follow-up actions to be taken on specialists whom HKCAAVQ had concerns over engagement in future accreditation exercises; and (b) of the 705 specialists, 12 (2%) were rated as "Yellow" in past accreditation exercises. However, there was no documentary evidence showing the rationale of giving the ratings of "Yellow" and the follow-up actions taken on these specialists (paras. 2.7 and 2.10).

5. ***Room for improvement in declarations of interests by specialists.*** Audit examination of the submission of declaration forms by 91 specialists in 20 accreditation exercises completed in 2023-24 found that: (a) 3 (3%) declaration forms were returned to HKCAAVQ after the submission deadline. The delays ranged from 6 to 73 days (averaging 31 days); (b) 15 (16%) declaration forms were not dated by the specialists concerned; and (c) 1 (1%) declaration form was not signed by the specialist concerned (para. 2.12).

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6. *Need to take measures to ensure that qualifications assessments are completed within the target processing time.* According to HKCAAVQ, it has set a time target to complete a qualifications assessment within 15 working days starting from the next working day of the acknowledgement of receipt of all required documents. Audit analysed the processing time of 24,150 qualifications assessments completed in the period from 2019-20 to 2023-24. Audit found that: (a) 5,200 (22%) were not completed within the target processing time. The delays in completion ranged from 1 to 394 working days (averaging 12.8 working days); and (b) the percentage of qualifications assessments which were not completed within the target processing time increased from 13% in 2020-21 to 32% in 2023-24 (para. 2.20).

7. *Need to improve the handling of suspected fraudulent academic qualifications cases.* In the period from 2019-20 to 2023-24, HKCAAVQ reported 113 cases of suspected fraudulent academic qualifications to the Hong Kong Police Force. Audit found that: (a) the number of suspected fraudulent academic qualifications cases reported in HKCAAVQ's Annual Reports for 2019-20, 2020-21 and 2021-22 was understated by 8, 1 and 5 respectively; (b) HKCAAVQ's guidelines did not include specific circumstances which warrant the attention of the handling officers in examination of the cases of suspected fraudulent academic qualifications; and (c) for the 32 cases of suspected fraudulent academic qualifications reported to the Hong Kong Police Force in 2023-24, the average time elapsed between the receipt dates of prima facie evidence and clarification and the dates of reporting to the Hong Kong Police Force was 73 days. The time elapsed ranged from 0 to 172 days (paras. 2.26 to 2.29).

8. *Room for improvement in monitoring non-compliant advertisements relating to QF.* In the period from 2019-20 to 2023-24, HKCAAVQ identified 140 non-compliant advertisements relating to QF, ranging from 4 to 55 non-compliant advertisements each year. Audit found that there is room for improvement in HKCAAVQ's monitoring of non-compliant advertisements: (a) HKCAAVQ monitored the non-compliant advertisements only through 5 newspapers and 1 social media platform; (b) for 21 (38%) of the 55 non-compliant advertisements in 2023-24, in contrary to HKCAAVQ's guidelines, there was no documentary evidence showing that HKCAAVQ had checked whether the advertisements concerned had been rectified; and (c) in the period from 2019-20 to 2023-24, there were 71 operators with non-compliant advertisements. Of the 71 operators, 29 (41%) had more than one non-compliant advertisements (paras. 2.40 and 2.42).

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9. ***Need to take measures to ensure that non-local course assessments are completed within the target processing time.*** Audit analysed the 2,524 cases of non-local course assessments completed in the period from 2019-20 to 2023-24 (comprising 153 cases of new applications for registration, 1,663 cases of annual returns for registered courses and 708 cases of notifications of changes to registered courses). Audit found that in 459 (18%) cases, HKCAAVQ did not complete the assessments within the target processing times: (a) for 55 (36%) of the 153 cases of new applications for registration, the delays in completion of the assessments ranged from 1 to 433 days (averaging 94 days); (b) for 195 (12%) of the 1,663 cases of annual returns for registered courses, the delays in completion of the assessments ranged from 1 to 416 days (averaging 57 days); and (c) for 209 (30%) of the 708 cases of notifications of changes to registered courses, the delays in completion of the assessments ranged from 1 to 452 days (averaging 66 days) (para. 2.49).

Corporate governance and human resource management

10. ***Low attendance of some members at Council/Committee meetings.*** Audit examined the attendance records of the Council and Committee meetings held in the period from October 2019 to September 2024 for members who had served the Council/Committees for at least one complete term (each term is two years). Audit found that the attendance of two members at some Council/Committee meetings held in the period was low (i.e. below 50%). While the two members had low attendance at Council/Committee meetings for the first term, they were still re-appointed for the second term. There was no documentary evidence showing that the Education Bureau had taken into account the attendance of the members at Council/Committee meetings in considering their re-appointments (paras. 3.6 and 3.7).

11. ***Room for improvement in declarations of interests.*** Audit examination of the first-tier declarations of interests made by Council/Committee members in the period from October 2019 to September 2024 revealed that: (a) in 2 (40%) of the 5 years, the requests for completion of first-tier declaration forms were sent out 10 and 17 days after the commencement of the respective terms during the period; and (b) for the 19 declarations of interests on first appointment, 9 (47%) were completed 1 to 346 days (averaging 91 days) after the due dates. For the 90 annual declarations of interests, 32 (36%) were completed 1 to 312 days (averaging 78 days) after the due dates (para. 3.15).

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12. ***Need to expedite the issue of the updated Strategic Plan.*** Audit reviewed the preparation of Strategic Plans and progress reports in the period from October 2019 to December 2024. Audit found that: (a) as at 31 December 2024, the updated Strategic Plan for the period from 1 October 2023 to 30 September 2027 had not been issued (i.e. with a delay of 15 months from the original commencement date of 1 October 2023); and (b) the latest progress report only covered the period up to 14 September 2023. As at 31 December 2024, an updated progress report covering the period since 15 September 2023 had not been issued (para. 3.19).

13. ***Need to reduce staff turnover.*** According to HKCAAVQ's current Strategic Plan, a target on staff turnover rate was set as 20% or below for the period from 2019-20 to 2021-22, and 15% or below for the period from 2022-23 to 2023-24. Audit reviewed the staff turnover analyses conducted by HKCAAVQ in the period from 2019-20 to 2023-24. Audit noted that: (a) the actual staff turnover rates decreased from 20.7% in 2019-20 to 3.3% in 2020-21, and then increased to 21.1% in 2023-24; and (b) the actual staff turnover rates were above the targets in 3 (60%) of the 5 years, by 0.7 percentage points in 2019-20, 7.4 percentage points in 2022-23 and 6.1 percentage points in 2023-24 (para. 3.26).

14. ***Need to ensure compliance with policy on appointments in recruitment exercises.*** In the period from 2019-20 to 2023-24, there were 2 recruitment exercises in which the interview panel members declared interests with the candidates. Audit reviewed the records of the 2 recruitment exercises and noted that in 1 (50%) recruitment exercise: (a) an interview panel member declared having a previous working relationship with one of the candidates; (b) while HKCAAVQ's policy on appointments stipulated that an interview panel member who had declared an interest with a candidate should refrain from assessing the candidate concerned, the interview panel member continued to assess the candidate concerned and gave scores to the candidate in an interview assessment form; and (c) no documentary evidence was available to show the justifications for the deviation from HKCAAVQ's policy on appointments (para. 3.32).

15. ***Need to invite more potential candidates for individual consultants.*** Audit reviewed all the 48 contracts for individual consultants engaged by HKCAAVQ since the issue of the relevant guidelines in January 2020 and up to December 2024. Audit noted that: (a) in each of 12 (25%) of the 48 contracts, only 1 potential candidate was invited to provide services, and the potential candidate accepted the invitation; and

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(b) the award of the 48 contracts involved a total of 25 individual consultants, of which 7 (28%) consultants were awarded contracts for 3 times or more (para. 3.39).

16. *Need to ensure that requirements on post-training continuous service for management development programmes and professional development programmes are complied with.* According to the policy and procedures on staff development issued by HKCAAVQ, a staff member nominated for a management development programme or a professional development programme is required to serve a specified period of post-training continuous service depending on the amount of financial sponsorship. Audit examined 21 cases of sponsorship for management development programmes and professional development programmes approved in the period from 2019-20 to 2023-24 with sponsorship of \$10,000 or above. Audit noted that in 2 (10%) of the 21 cases: (a) the staff members who had each received sponsorship of \$10,800 failed to serve the required period of post-training continuous service of 6 months; and (b) no documentary evidence was available to show that full refund of the sponsorship was required from the staff members. As at 31 December 2024, the sponsorship had not been recovered (paras. 3.46 and 3.47).

Other issues

17. *Need to strengthen guidance and regulation over matters concerning the safeguarding of national security.* The Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region (HKSAR) was implemented on 30 June 2020. The Law stipulates that it is the constitutional duty of the HKSAR to safeguard national security. Besides, the Safeguarding National Security Ordinance took effect on 23 March 2024. It is stated in the Preamble of the Ordinance that any institution, organization and individual in the HKSAR must abide by the law of the HKSAR applicable for safeguarding national security. Audit examined the agreements/contracts entered into between HKCAAVQ and external parties (e.g. operators, service providers, specialists and individual consultants). Audit noted that, as at 31 December 2024, except for a contract relating to the provision of building management and security services signed with a service provider in June 2024, there were no specific clauses concerning the safeguarding of national security in other agreements/contracts with external parties (paras. 4.2 and 4.3).

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18. ***Need to enhance competition of tender exercises.*** Audit reviewed all the 23 tender exercises for procurement of services conducted in the period from 2019-20 to 2023-24. Audit noted that in 12 (52%) exercises, the competition was limited and the responses from contractors were lukewarm: (a) in each of 11 (48%) exercises, only 1 tender was received; and (b) in 1 (4%) exercise, only 2 tenders were received (para. 4.9).

19. ***Room for improvement in fixed asset management.*** Audit reviewed the records of the stocktaking exercises conducted in the period from 2019-20 to 2024-25 (up to 31 December 2024) and noted that: (a) up to 31 December 2024, HKCAAVQ did not have any guidelines or procedures governing the frequency and the coverage of stocktaking exercises; and (b) during the period, except for a stocktaking exercise for computer equipment conducted in June 2024, no other stocktaking exercises had been conducted. On 5 February 2025, Audit examined 40 fixed asset items recorded in the fixed asset register of HKCAAVQ, and 5 fixed asset items found in HKCAAVQ's office. Audit noted room for improvement in the control and recording of fixed assets: (a) for 7 (18%) of the 40 items in the fixed asset register, no identification was recorded; and (b) for 2 (40%) of the 5 fixed asset items found in HKCAAVQ's office, they were not recorded in the fixed asset register (paras. 4.16 and 4.18).

20. ***Need to improve arrangements of air passage and hotel accommodation for non-local specialists.*** Non-local specialists participating in HKCAAVQ's accreditation exercises in Hong Kong are provided with air passage and hotel accommodation. According to HKCAAVQ's guidelines, upon non-local specialists' requests and subject to HKCAAVQ's prior approval, the air passage for non-local specialists to arrive in Hong Kong earlier or stay behind and extra nights of hotel accommodation can be arranged provided that non-local specialists bear the extra costs. Audit examined the arrangements of air passage and hotel accommodation for the 5 non-local specialists with requests for modification of arrangements of air passage and hotel accommodation in 2 site visits for accreditation exercises conducted in 2023-24 and found that: (a) for 2 (40%) of the 5 non-local specialists, extra nights of hotel accommodation were arranged in light of the non-local specialists' requests. For 1 (50%) of the 2 non-local specialists, while the non-local specialist agreed to bear the extra cost of \$1,569 incurred for one additional night of hotel accommodation in November 2023, HKCAAVQ did not take action to recover the extra cost from the non-local specialist. As at 31 December 2024, the extra cost had not been recovered; and (b) for 3 (60%) of the 5 non-local specialists, no documentary evidence was available to show that comparison of air passage costs between the itinerary requested

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by each non-local specialist and the planned itinerary was conducted (paras. 4.24 and 4.25).

Audit recommendations

21. Audit recommendations are made in the respective sections of this Audit Report. Only the key ones are highlighted in this Executive Summary. Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:

Provision of services

- (a) take measures to ensure that accreditation reports are issued within the specified timelines (para. 2.16(a));
- (b) take measures to ensure that the assessments of the specialists' performance are duly completed and documented (para. 2.16(b));
- (c) formulate guidelines on the assessment of specialists' performance in accreditation exercises and the follow-up actions to be taken on specialists whom HKCAAVQ has concerns over engagement in future accreditation exercises (para. 2.16(c));
- (d) take measures to ensure that the rationale on the assessment of the specialists' performance and the follow-up actions taken are documented (para. 2.16(d));
- (e) take measures to ensure that the declarations of interests forms are duly completed by the specialists and submitted to HKCAAVQ in a timely manner (para. 2.16(e));
- (f) take measures to ensure that qualifications assessments are completed within the target processing time (para. 2.32(a));
- (g) take measures to ensure the accuracy of the number of suspected fraudulent academic qualifications cases reported in HKCAAVQ's Annual Reports (para. 2.32(c));

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- (h) **enhance the guidelines on handling of suspected fraudulent academic qualifications (para. 2.32(d));**
- (i) **take measures to ensure that cases of suspected fraudulent academic qualifications are reported to the Hong Kong Police Force in a timely manner (para. 2.32(e));**
- (j) **enhance the monitoring of non-compliant advertisements relating to QF (para. 2.44(c));**
- (k) **take measures to ensure that follow-up actions are taken on non-compliant advertisements relating to QF according to guidelines and step up measures on operators repeatedly having non-compliant advertisements relating to QF (para. 2.44(d) and (e));**
- (l) **take measures to ensure that non-local course assessments are completed within the target processing time (para. 2.60(a));**

Corporate governance and human resource management

- (m) **closely monitor the attendance rates of members at the Council/Committee meetings and take effective measures to encourage members with low attendance to attend meetings as far as possible (para. 3.21(a));**
- (n) **make timely requests to Council/Committee members for making the first-tier declarations of interests and strengthen measures to ensure that Council/Committee members make the first-tier declarations of interests in a timely manner (para. 3.21(d) and (e));**
- (o) **take measures to expedite the issue of the updated Strategic Plan and the updated progress report on the implementation of the Strategic Plan (para. 3.21(h));**
- (p) **take measures to reduce the staff turnover by taking into account the major reasons for leaving HKCAAVQ as indicated by staff members during exit interviews (para. 3.34(a));**

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- (q) take measures to ensure compliance with HKCAAVQ's policy on appointments in recruitment exercises, and document the justifications for any deviation from the policy (para. 3.34(c));
- (r) take measures to invite more potential candidates for individual consultants (para. 3.43(b));
- (s) take measures to ensure that the requirements on post-training continuous service for management development programmes and professional development programmes are complied with (para. 3.63(a));

Other issues

- (t) take measures to strengthen guidance and regulation over matters concerning the safeguarding of national security (para. 4.6);
- (u) ascertain the reasons why the responses from contractors were lukewarm in some tender exercises and take appropriate follow-up actions, and take measures to enhance competition of tender exercises (para. 4.13(a) and (b));
- (v) take measures to ensure that stocktaking exercises are conducted in accordance with HKCAAVQ's asset control procedures and take measures to improve the control and recording of fixed assets (para. 4.37(a) and (d));
- (w) take measures to ensure that extra costs incurred for non-local specialists' requests for modification of hotel accommodation arrangements are borne by non-local specialists (para. 4.37(f)); and
- (x) take measures to ensure that comparison of air passage costs between the itineraries requested by non-local specialists and the planned itineraries is conducted and documented (para. 4.37(g)).

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22. Audit has also *recommended* that the Secretary for Education should take into account the attendance of members at Council/Committee meetings in considering their re-appointments (para. 3.22(b)).

Response from the Government and Hong Kong Council for Accreditation of Academic and Vocational Qualifications

23. The Secretary for Education and the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agree with the audit recommendations.

PART 1: INTRODUCTION

1.1 This PART describes the background to the audit and outlines the audit objectives and scope.

Background

1.2 The Third Plenary Session of the 20th Central Committee of the Communist Party of China highlighted the need to support Hong Kong in building itself into an international hub for high-calibre talents. The Chief Executive of the Hong Kong Special Administrative Region (HKSAR) announced in his 2024 Policy Address that the Government would set up the Committee on Education, Technology and Talents to co-ordinate and drive the integrated development of education, technology and talents, expand connections, formulate policies to attract and cultivate talents, foster the development of technologies, and also promote Hong Kong as an international hub for high-calibre talents. In addition, the Government is committed to developing Hong Kong into an international hub for post-secondary education and improving the regulatory and quality assurance mechanisms of self-financing post-secondary institutions. According to the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), in response to the 2024 Policy Address, it is actively supporting the development of:

- (a) universities of applied sciences, including corresponding accreditations and monitoring;
- (b) applied degree programmes in line with the Education Bureau (EDB)'s policy; and
- (c) Hong Kong as an international hub for post-secondary education by supporting:
 - (i) the establishment of quality non-local programmes in Hong Kong through accreditations; and
 - (ii) quality non-local programmes provision from the Mainland and other places through accreditations (with collaboration with other quality assurance agencies).

Introduction

1.3 **HKCAAVQ.** HKCAAVQ, formerly the Hong Kong Council for Academic Accreditation, was established in 1990 as an independent statutory body to provide authoritative advice on academic standards of degree programmes in higher education institutions in Hong Kong. In 2007, the Hong Kong Council for Academic Accreditation was reconstituted under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance (HKCAAVQO — Cap. 1150) to form HKCAAVQ. HKCAAVQ took on responsibility for the vocational and professional education and training (VPET) sector and statutory roles as the Accreditation Authority and the Qualifications Register (QR) Authority under the Qualifications Framework (QF — Note 1) under the Accreditation of Academic and Vocational Qualifications Ordinance (AAVQO — Cap. 592).

1.4 **Functions of HKCAAVQ.** According to HKCAAVQO, the functions of HKCAAVQ include:

- (a) conducting accreditation tests in relation to operators, assessment agencies, learning programmes, qualifications and individuals;
- (b) promoting the methods and practices of conducting accreditation tests;
- (c) disseminating information on standards of learning programmes;
- (d) establishing relationships with accreditation or quality assurance bodies, and education and training authorities outside Hong Kong;
- (e) conducting seminars, conferences and other forms of instructional or promotional activities;
- (f) conducting or commissioning research into the maintenance or monitoring of standards of education and of training; and

Note 1: *In 2008, QF was launched. QF is a seven-level hierarchy covering academic, vocational, and continuing education sectors. Only qualifications that have been quality assured will be listed on QR for recognition under QF (see para. 1.8(c)). They may either be higher education qualifications offered by local self-accrediting institutions (i.e. the University Grants Committee-funded institutions and the Hong Kong Metropolitan University) or qualifications that have been quality assured by HKCAAVQ.*

- (g) performing functions outside Hong Kong with the prior approval of the Secretary for Education.

Governance and organisation structure

1.5 ***The Council.*** The governing body of HKCAAVQ is its Council, which is established under HKCAAVQO. The Council shall consist of:

- (a) not less than 15 and not more than 21 members appointed by the Chief Executive of the HKSAR. Of the appointed members, not less than 4 and not more than 7 shall be persons who are not residents of Hong Kong. The appointed members shall be persons who have quality assurance or accreditation related expertise or experience, or good standing in the field of education and training or in any industry. The Chief Executive shall appoint a Chairman and a Vice-chairman from among the appointed members. The Chief Executive has delegated the authority to appoint members of the Council, including the Chairman and the Vice-chairman, to the Secretary for Education;
- (b) the Permanent Secretary for Education or his representative; and
- (c) the Executive Director of HKCAAVQ.

As at 31 December 2024, the Council had 22 members, including 20 appointed members (comprising 1 Chairman, 1 Vice-chairman, 13 local members and 5 non-local members) and 2 ex-officio members (comprising a Deputy Secretary for Education representing the Permanent Secretary for Education and the Executive Director of HKCAAVQ). The Council meets three times a year. The work of the Council is supported by five standing committees, namely the Qualifications and Accreditation Committee (QAC), the Finance Committee (FC), the Personnel and Administration Committee (PAC), the Business Development Committee (BDC) and the Risk Management Committee (RMC).

1.6 ***Organisation structure.*** Under HKCAAVQO, the Council shall appoint an Executive Director to be the principal executive officer, and the Council may appoint/engage employees and engage the services of advisers on any matters arising out of or connected with any function of the Council. The Executive Director, supported by two Deputies (overseeing academic accreditation, and vocational and

Introduction

professional accreditation respectively)), leads HKCAAVQ in the implementation of the Council's decisions, functions and policies. As at 31 December 2024, HKCAAVQ had a staff establishment of 103 and a staff strength of 90. An extract of organisation chart of HKCAAVQ as at 31 December 2024 is at Appendix A.

Monitoring mechanism

1.7 EDB has the overall policy responsibility for HKCAAVQ's work. According to HKCAAVQO, HKCAAVQ shall, not later than five months before the close of each financial year, submit to the Secretary for Education for his prior approval a programme of proposed activities, estimates of its income and expenditure, a statement of fee charging policy, and a schedule of proposed fees for the next financial year. According to AAVQO, HKCAAVQ, as the Accreditation Authority and QR Authority, shall in each year submit to the Secretary for Education for his prior approval a statement of fee charging policy and a schedule of fees.

Services provided by HKCAAVQ

1.8 HKCAAVQ provides quality assurance, accreditation and assessment services to education and training institutions, course providers and the general public. In addition to its statutory roles, HKCAAVQ also provides advisory and consultancy services in education qualifications and standards to government bureaux/departments and other organisations in Hong Kong and the Asia-Pacific region. The major services provided by HKCAAVQ are:

- (a) ***Accreditation services.*** HKCAAVQ accredits academic and VPET programmes by applying its accreditation standards to ensure that the learning programmes and their operators meet the quality standards for recognition under QF and entry into QR. The accreditation services include:
 - (i) ***Academic accreditation.*** HKCAAVQ provides a range of academic accreditation services, including accreditation of programmes offered by post-secondary institutions at postgraduate, degree and sub-degree levels, and non-local learning programmes registered or exempted from registration under the Non-local Higher and Professional Education (Regulation) Ordinance (NLHPERO — Cap. 493); and

- (ii) ***Vocational and professional accreditation.*** HKCAAVQ provides accreditation and quality assurance services for VPET. VPET operators come from various sectors including private education/training institutes, public organisations, non-governmental organisations, professional bodies and commercial corporations of various scales;
- (b) ***Assessment services.*** HKCAAVQ provides a range of assessment services, such as qualifications assessment services for the general public, organisations and government bureaux/departments on non-local qualifications;
- (c) ***Maintenance of QR.*** QR is an on-line database of qualifications that provides information on qualifications, the associated programmes and providers. Qualifications accredited by HKCAAVQ are eligible for entry into QR for recognition under QF. Under AAVQO, HKCAAVQ is appointed as QR Authority. Its functions include determining the entry or removal of a qualification into/from QR, ensuring and enhancing the credibility of QR structure, and monitoring advertisements relating to QF; and
- (d) ***Advisory and consultancy services.*** HKCAAVQ provides a range of advisory and consultancy services, such as the advisory services for EDB on non-local course assessments. HKCAAVQ provides professional advice to the Registrar of Non-local Higher and Professional Education Courses in the assessment of non-local courses registered or exempted from registration under NLHPERO.

Income and expenditure

1.9 HKCAAVQ is primarily financed through the charging of fees for accreditation services, qualifications and other assessment services, and advisory and consultancy services rendered. HKCAAVQ also receives government grants for the daily maintenance and regular upgrading of QR, and the implementation of projects funded by the Quality Enhancement Support Scheme under the Self-financing Post-secondary Education Fund.

Introduction

1.10 In the period from 2019-20 to 2023-24, the income of HKCAAVQ ranged from \$105.9 million to \$125.5 million each year, and the expenditure of HKCAAVQ ranged from \$82.4 million to \$100.3 million each year (see Table 1).

Table 1
Income and expenditure of HKCAAVQ
(2019-20 to 2023-24)

	2019-20	2020-21	2021-22	2022-23	2023-24
	(\$ million)				
<i>Income</i>					
Revenue from contracts with customers (Note 1)	96.0	98.9	103.7	115.2	104.5
Government grants (Note 2)	7.3	7.2	5.9	5.4	4.8
Investment and other income	2.6	2.7	3.1	4.9	8.1
Total (a)	105.9	108.8	112.7	125.5	117.4
<i>Expenditure</i>					
Staff costs	58.4	60.5	61.4	61.0	65.0
Direct accreditation and consultancy costs	10.3	8.8	9.1	13.1	20.5
Administrative expenses	13.6	12.8	12.0	11.9	13.7
Council meeting and committee expenses	0.9	0.3	0.3	0.6	1.1
Total (b)	83.2	82.4	82.8	86.6	100.3
Surplus (c) = (a) – (b)	22.7	26.4	29.9	38.9	17.1

Source: Audit Commission analysis of HKCAAVQ records

Note 1: Revenue from contracts with customers included accreditation services fees, qualifications and other assessment fees, QR registration fees, and advisory and consultancy services fees.

Note 2: Government grants included the recurrent funding support received for the daily maintenance and regular upgrading of QR, and the grants received for implementing the projects under the Quality Enhancement Support Scheme.

Audit review

1.11 In November 2024, the Audit Commission (Audit) commenced a review of HKCAAVQ. This audit has focused on the following areas:

- (a) provision of services (PART 2);
- (b) corporate governance and human resource management (PART 3); and
- (c) other issues (PART 4).

Audit has found room for improvement in the above areas and has made a number of recommendations to address the issues.

General response from the Government and Hong Kong Council for Accreditation of Academic and Vocational Qualifications

1.12 The Secretary for Education agrees with the audit recommendations. She has said that she welcomes the audit review of HKCAAVQ and is grateful for the useful comments and recommendations. EDB will work with HKCAAVQ in taking appropriate follow-up actions on the recommendations.

1.13 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that he welcomes the audit review and would like to express his sincere gratitude to Audit for the audit work on HKCAAVQ, and is committed to further improving the operation of HKCAAVQ in the spirit of continuous enhancement in accordance with all Audit observations and recommendations.

Acknowledgement

1.14 Audit would like to acknowledge with gratitude the full cooperation of the staff of EDB and HKCAAVQ during the course of the audit review.

PART 2: PROVISION OF SERVICES

2.1 This PART examines the provision of services by HKCAAVQ, focusing on the following areas:

- (a) accreditation services (paras. 2.2 to 2.17);
- (b) assessment services (paras. 2.18 to 2.33);
- (c) maintenance of QR (paras. 2.34 to 2.45); and
- (d) other issues related to provision of services (paras. 2.46 to 2.61).

Accreditation services

2.2 *Revenue from accreditations and number of accreditations completed.* HKCAAVQ accredits academic and VPET programmes to ensure that the learning programmes and their operators meet the quality standards for recognition under QF and entry into QR. Table 2 shows the revenue from accreditations and number of accreditations completed in the period from 2019-20 to 2023-24.

Table 2

**Revenue from accreditations
and number of accreditations completed
(2019-20 to 2023-24)**

		2019-20	2020-21	2021-22	2022-23	2023-24
Academic accreditations	Revenue (\$ million)	29.7	31.5	29.5	38.4	38.0
	Number of accreditations completed	86	83	50	114	106
Vocational and professional accreditations	Revenue (\$ million)	21.6	26.1	31.0	26.4	23.7
	Number of accreditations completed	157	223	314	280	241

Source: Audit analysis of HKCAAVQ records

2.3 **Accreditation process.** HKCAAVQ uses the Four-Stage Quality Assurance Process to accredit operators and their learning programmes under QF. Details are as follows:

- (a) **Initial Evaluation (IE).** IE is an evaluation of whether a programme provider has the organisational competency to effectively manage and provide adequate resources for the development, delivery, assessment and quality assurance of its learning programmes and educational/training services;
- (b) **Learning Programme Accreditation (LPA) and Learning Programme Re-accreditation (Re-LPA).** LPA is an overall evaluation of a learning programme to determine whether its planning and management, syllabuses, delivery arrangements and assessment methods are able to achieve its claimed objectives and deliver its intended learning outcomes. Re-LPA is the re-accreditation of programmes before the expiry date of their LPA validity period;

Provision of services

- (c) ***Programme Area Accreditation (PAA).*** PAA is conferred on operators with sufficient quality assurance competency and maturity at the organisational level and a good track record in delivery of their accredited programmes. Upon obtaining a PAA status, an operator may develop and operate learning programmes within an approved programme area at the approved QF level or lower levels without going through LPA and Re-LPA; and
- (d) ***Periodic Institutional Review (PIR).*** Operators granted a PAA status have to undertake PIR in order to maintain their PAA status. PIR is repeated at regular intervals according to the validity period of the PAA status.

Need to take measures to ensure that accreditation reports are issued within the specified timelines

2.4 According to HKCAAVQ's manual, HKCAAVQ should issue the accreditation report within 16 to 24 weeks (depending on the type of accreditation and QF level) after the date of receipt of the accreditation document. Audit analysed the 1,654 accreditations completed in the period from 2019-20 to 2023-24. Audit found that, for 400 (24%) accreditations, the accreditation reports were not issued within the specified timelines. The delays ranged from 1 day to 29.1 weeks (averaging 2.6 weeks) (see Table 3).

Table 3

**Number of accreditations with accreditation reports
not issued within the specified timelines
(2019-20 to 2023-24)**

Accreditation process	Specified timeline (Week)	Number of accreditations completed	Number of accreditations with accreditation reports not issued within the specified timelines
IE, LPA and Re-LPA	16 (QF Levels 1 to 3)	1,079	266 (25%)
	20 (QF Levels 4 to 7)	558	123 (22%)
PAA	24	8	5 (63%)
PIR	24	9	6 (67%)
Overall		1,654	400 (24%)

Source: Audit analysis of HKCAAVQ records

2.5 According to HKCAAVQ, the reasons for failure in issuing the accreditation reports within the specified timelines as set out in HKCAAVQ's manual included:

- (a) complexity of the accreditation exercises, especially on new areas;
- (b) additional time for factual accuracy checks as required by operators; and
- (c) change of site visit dates as required by operators.

2.6 Audit considers that HKCAAVQ needs to take measures to ensure that accreditation reports are issued within the specified timelines.

Need to ensure that assessments of the specialists' performance are duly completed

2.7 HKCAAVQ maintains a register of specialists from which it shortlists those with relevant experience and expertise for participation in accreditation exercises and other work as required. As at 31 December 2024, 705 specialists (comprising 605 local specialists and 100 non-local specialists) were engaged by HKCAAVQ. Specialists serve as members of accreditation panels on a voluntary basis. The appointment period of specialists is normally 6 years, splitting into 2 consecutive terms of appointment of 3 years. The appointment of the second term is subject to no negative observations in accreditation exercises. After each accreditation exercise, HKCAAVQ staff will assess the performance of the specialists in the exercise and give ratings according to their performance and their suitability to serve as panel members in future accreditation exercises, namely “Green” (i.e. comfortable with engagement in future accreditation exercises), “Yellow” (i.e. some concerns over engagement in future accreditation exercises) and “Red” (i.e. serious concerns over engagement in future accreditation exercises).

2.8 Audit examined 20 accreditation exercises completed in 2023-24. Audit found that, for 5 (25%) accreditation exercises involving 31 specialists, there was no documentary evidence showing that ratings were given to 20 (65%) of the 31 specialists on their performance and their suitability to serve as panel members in future accreditation exercises.

2.9 Audit considers that HKCAAVQ needs to take measures to ensure that the assessments of the specialists' performance are duly completed and documented.

Need to document the rationale on the assessment and the follow-up actions of the specialists' performance

2.10 Audit reviewed the ratings of the 705 specialists as at 31 December 2024 (see para. 2.7) and found that:

- (a) there were no guidelines on the assessment of specialists' performance in accreditation exercises and the follow-up actions to be taken on specialists whom HKCAAVQ had concerns over engagement in future accreditation exercises; and

- (b) of the 705 specialists, 12 (2%) were rated as “Yellow” in past accreditation exercises (Note 2). However, there was no documentary evidence showing the rationale of giving the ratings of “Yellow” and the follow-up actions taken on these specialists. In this connection, of the 12 specialists:
 - (i) 11 (92%) had been appointed for second term or re-appointed; and
 - (ii) 10 (83%) participated in subsequent accreditation exercises.

2.11 Audit considers that HKCAAVQ needs to:

- (a) formulate guidelines on the assessment of specialists’ performance in accreditation exercises and the follow-up actions to be taken on specialists whom HKCAAVQ has concerns over engagement in future accreditation exercises; and
- (b) take measures to ensure that the rationale on the assessment of the specialists’ performance and the follow-up actions taken are documented.

Room for improvement in declarations of interests by specialists

2.12 As part of the process for the formation of accreditation panels for accreditation exercises, each specialist is required to declare any conflict of interests with the operator by submitting a declaration form to HKCAAVQ. Audit examination of the submission of declaration forms by 91 specialists in 20 accreditation exercises completed in 2023-24 found that:

- (a) 3 (3%) declaration forms were returned to HKCAAVQ after the submission deadline. The delays ranged from 6 to 73 days (averaging 31 days);
- (b) 15 (16%) declaration forms were not dated by the specialists concerned; and
- (c) 1 (1%) declaration form was not signed by the specialist concerned.

Note 2: *None of the 705 specialists were rated as “Red” in past accreditation exercises.*

Provision of services

2.13 Audit considers that HKCAAVQ needs to take measures to ensure that the declarations of interests forms are duly completed by the specialists and submitted to HKCAAVQ in a timely manner.

Need to ensure that the information of the specialists register on HKCAAVQ's website is accurate and up-to-date

2.14 HKCAAVQ publicises the names, areas of study and training, and industries of the specialists on the specialists register on its website. According to the specialists register on HKCAAVQ's website as at 20 January 2025, there were 800 specialists. Audit found that, of the 800 specialists, the appointment period of 100 (13%) had expired for 1.7 to 12.7 months (averaging 8.6 months) as at 20 January 2025.

2.15 Audit considers that HKCAAVQ needs to take measures to ensure that the information of the specialists register on its website is accurate and up-to-date.

Audit recommendations

2.16 Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:

- (a) take measures to ensure that accreditation reports are issued within the specified timelines;
- (b) take measures to ensure that the assessments of the specialists' performance are duly completed and documented;
- (c) formulate guidelines on the assessment of specialists' performance in accreditation exercises and the follow-up actions to be taken on specialists whom HKCAAVQ has concerns over engagement in future accreditation exercises;
- (d) take measures to ensure that the rationale on the assessment of the specialists' performance and the follow-up actions taken are documented;

- (e) **take measures to ensure that the declarations of interests forms are duly completed by the specialists and submitted to HKCAAVQ in a timely manner; and**
- (f) **take measures to ensure that the information of the specialists register on HKCAAVQ's website is accurate and up-to-date.**

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

2.17 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that:

- (a) HKCAAVQ will review the planning and management of accreditation exercises, relevant allocation of resources, and use of technology in meeting the target processing time. In addition, collaborations with operators are to be enhanced in order to support operators in understanding the requirements of accreditation exercises, so as to enhance the effectiveness and efficiency of the exercises and meet the target processing time;
- (b) HKCAAVQ will review and enhance the specialists' assessment mechanism, including formulation of guidelines and rationale of assessment, with documentation requirements for all necessary steps from initiation of such assessments to taking necessary follow-up actions;
- (c) HKCAAVQ will review and enhance the control measures by incorporating an alert mechanism, ensuring that all declarations of interests forms are completed and submitted to HKCAAVQ in a timely manner;
- (d) HKCAAVQ will continue to ensure that the information on the specialists register is accurate and up-to-date; and
- (e) information of the specialists register on HKCAAVQ's website has been updated.

Assessment services

2.18 HKCAAVQ provides a range of assessment services, such as qualifications assessments (see para. 2.19). In the period from 2019-20 to 2023-24, the assessment services generated revenues totalling \$97.8 million, ranging from \$16.9 million to \$22.9 million each year.

2.19 *Qualifications assessments.* HKCAAVQ provides qualifications assessment services for the general public, organisations, and government bureaux/departments on non-local qualifications. It offers a professional opinion on whether the totality of the educational qualifications of an individual meets the standard of a particular level under QF. In the period from 2019-20 to 2023-24:

- (a) HKCAAVQ completed 24,150 qualifications assessments, ranging from 4,070 to 5,763 qualifications assessments each year; and
- (b) the number of qualifications assessments completed increased by 19% from 4,825 in 2019-20 to 5,763 in 2023-24.

Need to take measures to ensure that qualifications assessments are completed within the target processing time

2.20 According to HKCAAVQ, it has set a time target to complete a qualifications assessment within 15 working days starting from the next working day of the acknowledgement of receipt of all required documents. Audit analysed the processing time of 24,150 qualifications assessments completed in the period from 2019-20 to 2023-24. Audit found that:

- (a) 5,200 (22%) were not completed within the target processing time of 15 working days. The delays in completion ranged from 1 to 394 working days (averaging 12.8 working days); and
- (b) the percentage of qualifications assessments which were not completed within the target processing time increased from 13% in 2020-21 to 32% in 2023-24 (see Table 4).

Table 4

**Number of qualifications assessments not completed
within the target processing time
(2019-20 to 2023-24)**

Year	Number of qualifications assessments completed	Number of qualifications assessments not completed within the target processing time
2019-20	4,825	1,128 (23 %)
2020-21	4,070	545 (13 %)
2021-22	4,234	628 (15 %)
2022-23	5,258	1,049 (20 %)
2023-24	5,763	1,850 (32 %)
Overall	24,150	5,200 (22 %)

Source: Audit analysis of HKCAAVQ records

2.21 In response to Audit's enquiry, HKCAAVQ informed Audit in February 2025 that the reasons for not meeting the target processing time of qualifications assessments included:

- (a) complexity of the cases;
- (b) significant increase in the number of cases over the years;
- (c) time required for response from accreditation bodies/awarding bodies/applicants; and
- (d) time required for checking false qualifications.

2.22 Audit considers that HKCAAVQ needs to take measures to ensure that qualifications assessments are completed within the target processing time.

Need to expedite clearance of outstanding cases of qualifications assessments

2.23 Audit analysed the number of outstanding cases of qualifications assessments in the period from 2019-20 to 2023-24. Audit found that the number of outstanding cases of qualifications assessments increased by 116% from 802 as at 31 March 2020 to 1,733 as at 31 March 2024 (see Table 5).

Table 5

**Outstanding cases of qualifications assessments
(31 March 2020 to 31 March 2024)**

Date	Number of outstanding cases of qualifications assessments
31 March 2020	802
31 March 2021	957
31 March 2022	1,057
31 March 2023	1,567
31 March 2024	1,733

Source: Audit analysis of HKCAAVQ records

2.24 Of the 1,733 outstanding cases of qualifications assessments as at 31 March 2024, HKCAAVQ had issued acknowledgement of receipt of all required documents for 486 (28%) cases. Audit analysed the ageing of the 486 outstanding cases of qualifications assessments and found that 143 (29%) cases had been overdue (i.e. the cases which were not completed within 15 working days starting from the next working day of the acknowledgement of receipt of all required documents). Of the 143 cases:

- (a) 83 (58%) cases had been overdue for 1 to 50 working days;
- (b) 18 (13%) cases had been overdue for 51 to 100 working days;

- (c) 29 (20%) cases had been overdue for 101 to 150 working days; and
- (d) 13 (9%) cases had been overdue for more than 150 working days.

2.25 Audit considers that HKCAAVQ needs to expedite clearance of outstanding cases of qualifications assessments, in particular for the long outstanding cases.

Need to improve the handling of suspected fraudulent academic qualifications cases

2.26 In the period from 2019-20 to 2023-24, HKCAAVQ reported 113 cases of suspected fraudulent academic qualifications to the Hong Kong Police Force. The number of cases reported increased by 78% from 18 in 2021-22 to 32 in 2023-24.

2.27 ***Need to ensure the accuracy of the number of suspected fraudulent academic qualifications cases reported in HKCAAVQ's Annual Report.*** Audit reviewed the records of suspected fraudulent academic qualifications reported to the Hong Kong Police Force from 2019-20 to 2023-24 and found that the number of suspected fraudulent academic qualifications cases reported in HKCAAVQ's Annual Reports for 2019-20, 2020-21 and 2021-22 was understated by 8, 1 and 5 respectively (see Table 6). According to HKCAAVQ, the difference between the actual number of cases and the number of cases reported in its Annual Reports was due to error in data retrieval from the computer system.

Table 6

**Cases of suspected fraudulent academic qualifications
reported to the Hong Kong Police Force
(2019-20 to 2023-24)**

	2019-20	2020-21	2021-22	2022-23	2023-24	Overall
Actual number of cases (a)	16	25	18	22	32	113
Number of cases reported in HKCAAVQ's Annual Reports (b)	8	24	13	22	32	99
Difference (c) = (a) – (b)	8 (50%)	1 (4%)	5 (28%)	0 (0%)	0 (0%)	14 (12%)

Source: Audit analysis of HKCAAVQ records

2.28 ***Need to enhance guidelines on handling of suspected fraudulent academic qualifications.*** HKCAAVQ promulgated guidelines on handling of suspected fraudulent academic qualifications. However, Audit noted that the guidelines had not been reviewed or revised for over 8 years since its last revision in September 2016. Furthermore, the guidelines did not include specific circumstances which warrant the attention of the handling officers in examination of the cases of suspected fraudulent academic qualifications.

2.29 ***Need to report suspected fraudulent academic qualifications cases in a timely manner.*** According to HKCAAVQ, if prima facie evidence is received from qualifications awarding bodies to prove that an academic qualification is fraudulent, after clarification with the applicant, HKCAAVQ will report the case to the Hong Kong Police Force. Audit analysed the time elapsed between the receipt dates of prima facie evidence and clarification and the dates of reporting for the 32 cases of suspected fraudulent academic qualifications reported to the Hong Kong Police Force in 2023-24 (see Table 6 in para. 2.27) (Note 3). Audit found that:

Note 3: *According to HKCAAVQ, the cases may possibly involve commission of criminal offences such as fraud and forged documents.*

- (a) the average time elapsed between the receipt dates of prima facie evidence and clarification and the dates of reporting to the Hong Kong Police Force was 73 days. The time elapsed ranged from 0 to 172 days (Note 4); and
- (b) for 13 (41%) of the 32 cases, the time elapsed between the receipt dates of prima facie evidence and clarification and the dates of reporting to the Hong Kong Police Force ranged from 0 to 50 days. For 9 (28%) cases, the time elapsed ranged from 51 to 100 days. For 10 (31%) cases, the time elapsed was more than 100 days.

2.30 In response to Audit's enquiry, HKCAAVQ informed Audit in February and March 2025 that:

- (a) suspected fraudulent academic qualifications were highly complex cases that necessitated additional time to obtain confirmation and gather documentation to support the cases; and
- (b) the time elapsed for reporting to the Hong Kong Police Force was due to:
 - (i) the time required for the review officer to review the case in ascertaining reasonable suspicion with prima facie evidence available; and
 - (ii) the time required for preparing the case file with witness statement for submission.

2.31 Audit considers that HKCAAVQ needs to:

- (a) take measures to ensure the accuracy of the number of suspected fraudulent academic qualifications cases reported in its Annual Reports;

Note 4: *For the cases which HKCAAVQ received prima facie evidence and clarification, and reported the case to the Hong Kong Police Force on the same day, the time elapsed was referred to as 0 day.*

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- (b) enhance the guidelines on handling of suspected fraudulent academic qualifications (e.g. including specific circumstances which warrant the attention of the handling officers in examination of the cases); and
- (c) take measures to ensure that cases of suspected fraudulent academic qualifications are reported to the Hong Kong Police Force in a timely manner.

Audit recommendations

2.32 Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:

- (a) **take measures to ensure that qualifications assessments are completed within the target processing time;**
- (b) **expedite clearance of outstanding cases of qualifications assessments, in particular for the long outstanding cases;**
- (c) **take measures to ensure the accuracy of the number of suspected fraudulent academic qualifications cases reported in HKCAAVQ's Annual Reports;**
- (d) **enhance the guidelines on handling of suspected fraudulent academic qualifications (e.g. including specific circumstances which warrant the attention of the handling officers in examination of the cases); and**
- (e) **take measures to ensure that cases of suspected fraudulent academic qualifications are reported to the Hong Kong Police Force in a timely manner.**

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

2.33 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that:

- (a) HKCAAVQ will review the planning and management of qualifications assessment services, relevant allocation of resources, and use of technology in meeting the targets regarding processing time and clearance of outstanding cases, including incorporating an enhanced alert system for monitoring and informing applicants of the status of applications and timeline;
- (b) HKCAAVQ will review the process of data retrieval from the computer system and ensure that proper checking is conducted to ensure the accuracy of records maintained by HKCAAVQ regarding the number of reported cases;
- (c) HKCAAVQ will review and devise more detailed guidelines on handling of suspected fraudulent academic qualifications in accordance with the audit recommendations, including providing specific guidance for scenarios that warrant the particular attention of handling officers in examination, with a view to reporting suspected fraudulent cases to the Hong Kong Police Force in a timely manner; and
- (d) regarding the enhanced arrangement and handling of suspected fraudulent academic qualifications, HKCAAVQ:
 - (i) has already liaised with the Hong Kong Police Force and agreed to adopt a streamlined reporting process with a designated contact point in the District Intelligence Section to assist in handling the reported cases and expedite investigation; and
 - (ii) has been liaising with the Hong Kong Police Force to provide all necessary support in combating possible crimes in relation to the suspected cases and will continue the close collaboration with the Hong Kong Police Force in positively addressing the public's expectation.

Maintenance of Qualifications Register

2.34 Qualifications accredited by HKCAAVQ are eligible for entry into QR for recognition under QF. Under AAVQO, HKCAAVQ is also appointed as QR Authority (see para. 1.3). Its functions include:

- (a) determining the entry or removal of a qualification into/from QR;
- (b) ensuring and enhancing the credibility of QR structure; and
- (c) monitoring advertisements relating to QF.

As at 31 March 2024, there were 9,116 QR entries. In the period from 2019-20 to 2023-24, revenue totalling \$22.5 million, ranging from \$4.3 million to \$4.7 million each year, was generated from QR registration fees.

Need to consider setting more challenging time targets on completing the vetting of QR entries

2.35 According to HKCAAVQ, the time targets of completing the vetting of QR entries for non-self-accrediting operators and self-accrediting operators are 5 and 6 working days respectively. Audit analysed the time taken for completing the vetting of QR entries in the period from 2019-20 to 2023-24. Audit found that:

- (a) vetting of 12,356 (99.9%) of 12,369 QR entries for non-self-accrediting operators were completed within the time target of 5 working days. The average time taken for completing the vetting of the 12,356 QR entries was only 0.5 working day (ranging from 0 to 5 working days), which was much shorter than the time target of 5 working days; and
- (b) vetting of 5,200 (99.0%) of 5,255 QR entries for self-accrediting operators were completed within the time target of 6 working days. The average time taken for completing the vetting of the 5,200 QR entries was only 0.6 working day (ranging from 0 to 3 working days), which was much shorter than the time target of 6 working days.

2.36 To ensure effective performance management, Audit considers that HKCAAVQ needs to consider setting more challenging time targets on completing the vetting of QR entries.

Need to ensure that the time targets of completing the vetting of QR entries published on HKCAAVQ's website are accurate and up-to-date

2.37 According to HKCAAVQ, the time targets of completing the vetting of QR entries for non-self-accrediting operators and self-accrediting operators are 5 and 6 working days respectively (see para. 2.35). On 15 January 2025, Audit reviewed HKCAAVQ's website and noted that the time targets published on the website were not up-to-date:

- (a) ***QR entries for non-self-accrediting operators.*** The time target published on the website was 8 working days; and
- (b) ***QR entries for self-accrediting operators.*** The time target published on the website was 15 working days.

2.38 In response to Audit's enquiry, HKCAAVQ informed Audit in January 2025 that the time targets published on its website were outdated. Audit considers that HKCAAVQ needs to take measures to ensure that the time targets of completing the vetting of QR entries published on its website are accurate and up-to-date.

Room for improvement in monitoring non-compliant advertisements relating to QF

2.39 According to AAVQO:

- (a) no person shall publish or cause to be published an advertisement which claims, represents or holds out that a qualification obtainable from a granting body or from the completion of a learning programme is recognised under QF unless all of the following information is contained in the advertisement:

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- (i) QF level;
 - (ii) QR registration number assigned by QR Authority; and
 - (iii) the validity period of the relevant QR entry; and
- (b) any person who contravenes the above commits an offence and is liable on conviction to a fine of \$50,000.

2.40 HKCAAVQ is responsible for monitoring and taking follow-up actions on non-compliant advertisements relating to QF. In the period from 2019-20 to 2023-24:

- (a) HKCAAVQ identified 140 non-compliant advertisements, ranging from 4 to 55 non-compliant advertisements each year; and
- (b) the number of non-compliant advertisements increased by 450% from 10 in 2019-20 to 55 in 2023-24 (see Table 7).

Table 7

**Non-compliant advertisements relating to QF identified by HKCAAVQ
(2019-20 to 2023-24)**

	2019-20	2020-21	2021-22	2022-23	2023-24
Number of non-compliant advertisements identified	10	4	17	54	55

Source: HKCAAVQ records

2.41 According to HKCAAVQ's guidelines on monitoring non-compliant advertisements:

- (a) for peak months of July and August, HKCAAVQ adopted a proactive approach to perform daily advertisement monitoring through 6 media sources (including 5 newspapers and 1 social media platform);
- (b) for non-peak months (i.e. other than July and August), HKCAAVQ adopted a reactive approach to follow up only upon suspected cases reported by the public, HKCAAVQ staff, or any parties concerned; and
- (c) HKCAAVQ would contact the operators with non-compliant advertisements to request them for rectification of the non-compliant advertisements by the deadline stipulated in the email to the operators concerned. Upon the deadline, HKCAAVQ would follow up by checking the compliance of the advertisements concerned.

2.42 Audit found that there is room for improvement in HKCAAVQ's monitoring of non-compliant advertisements:

- (a) HKCAAVQ monitored the non-compliant advertisements only through the 5 newspapers and 1 social media platform. There might be merits for HKCAAVQ to identify non-compliant advertisements from other media sources (e.g. other newspapers and social media platforms);
- (b) for 21 (38%) of the 55 non-compliant advertisements in 2023-24 (see Table 7 in para. 2.40), in contrary to HKCAAVQ's guidelines, there was no documentary evidence showing that HKCAAVQ had checked whether the advertisements concerned had been rectified; and
- (c) in the period from 2019-20 to 2023-24, there were 71 operators with non-compliant advertisements. Of the 71 operators, 29 (41%) had more than one non-compliant advertisements (see Table 8).

Table 8**Operators with non-compliant advertisements relating to QF
(2019-20 to 2023-24)**

Number of non-compliant advertisements	Number of operators
1	42
More than 1 to 5	25
More than 5 (Note)	4
Total	71

Source: Audit analysis of HKCAAVQ records

Note: The largest number of non-compliant advertisements was 9.

2.43 Audit considers that HKCAAVQ needs to:

- (a) enhance the monitoring of non-compliant advertisements relating to QF, for example, by identifying non-compliant advertisements relating to QF from more media sources (e.g. other newspapers and social media platforms);
- (b) take measures to ensure that follow-up actions are taken on non-compliant advertisements relating to QF according to guidelines; and
- (c) step up measures on operators repeatedly having non-compliant advertisements relating to QF.

Audit recommendations

2.44 Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:

- (a) consider setting more challenging time targets on completing the vetting of QR entries;
- (b) take measures to ensure that the time targets of completing the vetting of QR entries published on HKCAAVQ's website are accurate and up-to-date;
- (c) enhance the monitoring of non-compliant advertisements relating to QF, for example, by identifying non-compliant advertisements relating to QF from more media sources (e.g. other newspapers and social media platforms);
- (d) take measures to ensure that follow-up actions are taken on non-compliant advertisements relating to QF according to guidelines; and
- (e) step up measures on operators repeatedly having non-compliant advertisements relating to QF.

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

2.45 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that:

- (a) HKCAAVQ will review and enhance the time targets on completing the vetting of QR entries to ensure continued enhancement in a practicable manner, and continue to ensure that the relevant time targets on HKCAAVQ's website are accurate and up-to-date;
- (b) HKCAAVQ will enhance the monitoring and follow-up actions on non-compliant advertisements, including enhancing the monitoring methodology by conducting regular search-engine-based surveillance to ensure an extensive coverage, and recording clearly the follow-up actions taken, rectifications made, and the progress against the target timelines;

Provision of services

- (c) HKCAAVQ will review and enhance the follow-up actions on repeated non-compliant advertisement cases, including reporting to law enforcement agencies where appropriate; and
- (d) the time targets of completing the vetting of QR entries provided on HKCAAVQ's website have been updated.

Other issues related to provision of services

2.46 *Advisory and consultancy services.* HKCAAVQ provides a range of advisory and consultancy services, such as the advisory services for EDB on non-local course assessments (see para. 2.48). In the period from 2019-20 to 2023-24, the advisory and consultancy services generated revenues totalling \$102.1 million, ranging from \$15.2 million to \$24.2 million each year.

Need to take measures to ensure that non-local course assessments are completed within the target processing time

2.47 According to NLHPERO, all non-local courses (i.e. courses conducted in Hong Kong which lead to the award of non-local higher academic or professional qualifications) must be registered (i.e. registered courses), unless they have been exempted from registration (i.e. exempted courses). Exempted courses are conducted by non-local institutions/non-local professional bodies in collaboration with local institutions of higher education. As at 31 December 2024, there were 772 non-local courses (comprising 346 registered courses and 426 exempted courses).

2.48 Since 1997, for non-local courses, EDB has appointed HKCAAVQ as the advisor to provide assessment services on operators' applications for course registration, annual returns and notifications of major changes. According to HKCAAVQ, the target processing times are as follows:

- (a) assessment services on new applications for registration are normally completed within 90 days;
- (b) assessment services on annual returns for registered courses are normally completed within 90 days; and

- (c) assessment services on notifications of changes to registered courses are normally completed within 42 days.

2.49 Audit analysed the 2,524 cases of non-local course assessments completed in the period from 2019-20 to 2023-24 (comprising 153 cases of new applications for registration, 1,663 cases of annual returns for registered courses and 708 cases of notifications of changes to registered courses). Audit found that in 459 (18%) cases, HKCAAVQ did not complete the assessments within the target processing times:

- (a) *New applications for registration.* For 55 (36%) of the 153 cases, the delays in completion of the assessments ranged from 1 to 433 days (averaging 94 days);
- (b) *Annual returns for registered courses.* For 195 (12%) of the 1,663 cases, the delays in completion of the assessments ranged from 1 to 416 days (averaging 57 days); and
- (c) *Notifications of changes to registered courses.* For 209 (30%) of the 708 cases, the delays in completion of the assessments ranged from 1 to 452 days (averaging 66 days) (see Table 9).

Table 9**Number of cases of non-local course assessments not completed within the target processing time (2019-20 to 2023-24)**

	Target processing time (Day)	Number of cases completed	Number of cases not completed within the target processing time
New applications for registration	90	153	55 (36%)
Annual returns for registered courses	90	1,663	195 (12%)
Notification of changes to registered courses	42	708	209 (30%)
Overall		2,524	459 (18%)

Source: Audit analysis of HKCAAVQ records

2.50 In response to Audit's enquiry, HKCAAVQ informed Audit in February 2025 that the reasons for the delays included:

- (a) further information required from operators to conclude the assessments; and
- (b) requests from operators for longer response time or delayed response from the operators.

2.51 Audit considers that HKCAAVQ needs to take measures to ensure that non-local course assessments are completed within the target processing time.

Room for improvement in reviewing fees and charges

2.52 According to HKCAAVQ, fees of its services are in general charged on a full-cost recovery basis. Audit noted that HKCAAVQ did not have guidelines relating to review on fees and charges.

2.53 Audit examined the fee reviews conducted by HKCAAVQ in the period from 2019-20 to 2023-24 and found that while HKCAAVQ reviewed the fees for accreditations and qualifications assessments on an annual basis, such reviews were not conducted for QR registration fees and non-local courses assessment fees. Furthermore, except for conducting a costing exercise for accreditation exercises of PAA and PIR at QF Levels 1 to 3 in August 2019, there was no documentary evidence showing that HKCAAVQ had conducted fresh costing exercises in other fee reviews.

2.54 Audit considers that HKCAAVQ needs to:

- (a) formulate guidelines relating to review on fees and charges of its services; and
- (b) take measures to ensure that fees are regularly reviewed and, where necessary, revised, and fresh costing exercises are regularly conducted according to guidelines, with a view to ensuring that the fees are charged on a full-cost recovery basis.

Room for improvement in performance reporting

2.55 HKCAAVQ reports the performance of its services (e.g. the number of cases conducted on accreditations, qualifications assessments, QR entries and non-local course assessments) to QAC every four months. Audit found that, except for the processing time of QR entries, HKCAAVQ had not reported the processing time of accreditations, qualifications assessments and non-local course assessments to QAC.

2.56 For better performance management, Audit considers that HKCAAVQ needs to consider reporting more performance indicators to QAC (e.g. target and

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actual processing times of accreditations, qualifications assessments and non-local course assessments).

Need to keep under review on performing functions outside Hong Kong

2.57 According to HKCAAVQO, the functions of HKCAAVQ include performing functions outside Hong Kong with the prior approval of the Secretary for Education (see para. 1.4(g)). In October 2024, HKCAAVQ reported to BDC that it had adopted strategies in maintaining a healthy financial position, including:

- (a) continuing to capture opportunities locally and in the Guangdong-Hong Kong-Macao Greater Bay Area (GBA) by extending the accreditation services, in particular Mainland cities of Guangdong and Macao; and
- (b) exploring and establishing non-local accreditation activities.

2.58 According to HKCAAVQ, it actively supports the development of GBA and Belt and Road initiatives:

- (a) regarding the development of GBA initiatives, HKCAAVQ had provided consultancy service to the relevant authorities in the Guangdong Province to support the development of the Guangdong Lifelong Education Qualifications Framework, including providing assistance in establishing a quality assurance mechanism, accreditation standards and procedures, piloting accreditation exercises, and developing guidelines for setting up a qualifications register, thereby laying the foundation for further liaison and co-operation between the qualifications frameworks of the two places in the long term, with a view to facilitating mutual recognition of qualifications in more industries. In addition, HKCAAVQ was one of the recognised quality assurance agencies in Macao and had conducted a lot of external quality assurance reviews for the higher education institutions in Macao; and
- (b) regarding the development of Belt and Road initiatives, HKCAAVQ was in the process of developing collaborations with the quality assurance agencies in countries such as Kazakhstan, the United Arab Emirates and Bahrain. HKCAAVQ would gradually develop joint accreditation activities with the quality assurance agencies in these countries and support

operators/institutions in Hong Kong and the Mainland offering programmes in these countries.

2.59 Audit considers that HKCAAVQ needs to keep under review its work relating to performing functions outside Hong Kong with a view to facilitating co-operation with the quality assurance agencies outside Hong Kong.

Audit recommendations

2.60 Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:

- (a) take measures to ensure that non-local course assessments are completed within the target processing time;
- (b) formulate guidelines relating to review on fees and charges of HKCAAVQ's services;
- (c) take measures to ensure that fees are regularly reviewed and, where necessary, revised, and fresh costing exercises are regularly conducted according to guidelines, with a view to ensuring that the fees are charged on a full-cost recovery basis;
- (d) consider reporting more performance indicators to QAC (e.g. target and actual processing times of accreditations, qualifications assessments and non-local course assessments); and
- (e) keep under review HKCAAVQ's work relating to performing functions outside Hong Kong with a view to facilitating co-operation with the quality assurance agencies outside Hong Kong.

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

2.61 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that HKCAAVQ will:

- (a) review the planning and management of non-local course assessments, relevant allocation of resources, communication with operators and use of technology in meeting the target processing time;
- (b) review all fees and charges of HKCAAVQ's services, and develop guidelines on conducting regular fee reviews and the relevant costing methods in ensuring the services are charged on a full-cost recovery basis;
- (c) devise performance indicators in relation to accreditation and assessment services and regularly report to QAC the performance targets; and
- (d) keep under regular review HKCAAVQ's work relating to performing functions outside Hong Kong, including reporting relevant reviews to the Council, with a view to facilitating co-operation with quality assurance agencies outside Hong Kong.

PART 3: CORPORATE GOVERNANCE AND HUMAN RESOURCE MANAGEMENT

3.1 This PART examines the corporate governance and human resource management issues of HKCAAVQ, focusing on the following areas:

- (a) corporate governance (paras. 3.2 to 3.24);
- (b) staff turnover and staff recruitment (paras. 3.25 to 3.35);
- (c) engagement of individual consultants (paras. 3.36 to 3.44); and
- (d) training for staff (para. 3.45 to 3.64).

Corporate governance

Governance structure

3.2 ***The Council.*** The governing body of HKCAAVQ is its Council, which is established under HKCAAVQO. As at 31 December 2024, the Council had 22 members which consisted of:

- (a) 20 appointed members (comprising the Chairman, the Vice-chairman, 13 local members and 5 non-local members); and
- (b) 2 ex-officio members (comprising a Deputy Secretary for Education representing the Permanent Secretary for Education and the Executive Director of HKCAAVQ).

Each term of the Council is two years. The Council meets three times a year (i.e. in January, May and September).

3.3 ***Standing Committees.*** The work of the Council is supported by five standing committees:

- (a) QAC, among other duties, considers and makes recommendations to the Council on policies and procedures on accreditations, maintenance of QR and assessment services. QAC holds meetings three times a year. As at 31 December 2024, all of the 22 Council members were members of QAC;
- (b) FC, among other duties, considers and recommends, for the Council's approval, the annual budget and the audited financial statements of HKCAAVQ, and considers the medium and long-term financial plans of HKCAAVQ. FC holds meetings three times a year. As at 31 December 2024, 11 of the 22 Council members were members of FC;
- (c) PAC, among other duties, keeps under review the staffing structure and monitors the human resources policies and practices of HKCAAVQ. PAC holds meetings three times a year. As at 31 December 2024, 14 of the 22 Council members were members of PAC;
- (d) BDC, among other duties, provides strategic advice to the Council on matters concerning HKCAAVQ's business development including new areas of business and consulting services. BDC holds meetings once a year. As at 31 December 2024, 4 of the 22 Council members were members of BDC; and
- (e) RMC, among other duties, assists the Council in carrying out the oversight in risk management. RMC holds meetings once a year. As at 31 December 2024, RMC had 7 members (comprising 5 Council members and 2 HKCAAVQ staff).

“Six-board Rule” not complied with

3.4 As an advisory and statutory body, HKCAAVQ is required to comply with the guidelines and principles established by the Government on appointments of Council members. “Six-board Rule” means not appointing a person to serve as a non-official member on more than six advisory and statutory bodies at any one time to ensure a reasonable distribution of workload. Audit reviewed the records of appointments and re-appointments of the 33 non-official Council members who had served the Council in the period from October 2019 to September 2024 and found that, of the 33 members, 1 (3%) was re-appointed as a Council member in October 2019 even though the member had already been appointed to seven advisory

and statutory bodies at that time. According to EDB, the member was re-appointed for his last two-year term in view of his valuable contributions to HKCAAVQ and the need for continuity and smooth transition.

3.5 Audit considers that EDB needs to take measures to ensure that “Six-board Rule” is complied with as far as practicable.

Low attendance of some members at Council/Committee meetings

3.6 Audit examined the attendance records of the Council and Committee meetings held in the period from October 2019 to September 2024 for members who had served the Council/Committees for at least one complete term (each term is two years). Audit found that the attendance of two members at some Council/Committee meetings held in the period was low (i.e. below 50%):

- (a) for the first member, the attendance rates of:
 - (i) QAC meetings were 0% and 33% for the first term and second term respectively; and
 - (ii) FC meetings were 0% and 17% for the first term and second term respectively; and
- (b) for the second member, the attendance rates of:
 - (i) QAC meetings were 33% and 33% for the first term and second term respectively;
 - (ii) Council meetings was 33% for the second term; and
 - (iii) PAC meetings was 33% for the second term.

3.7 Audit noted that, while the two members had low attendance at Council/Committee meetings for the first term (see para. 3.6), they were still re-appointed for the second term. There was no documentary evidence showing that

EDB had taken into account the attendance of the members at Council/Committee meetings in considering their re-appointments.

3.8 Audit considers that HKCAAVQ needs to closely monitor the attendance rates of members at the Council/Committee meetings and take effective measures to encourage members with low attendance to attend meetings as far as possible.

3.9 Audit also considers that EDB needs to take into account the attendance of members at Council/Committee meetings in considering their re-appointments.

Need to issue meeting agendas and discussion papers to members in accordance with the stipulated timeframe

3.10 According to HKCAAVQ's guidelines, the Council/Committee Secretary shall, except with the permission of the meeting Chairman, issue meeting agendas and discussion papers to Council/Committee members normally two weeks before the meeting. Audit reviewed the records of the 60 meetings of the Council, QAC, FC and PAC held in the period from October 2019 to September 2024. Audit found that:

- (a) ***Council meetings.*** For 14 (93%) of the 15 Council meetings, meeting agendas and discussion papers were not issued to Council members in accordance with the stipulated timeframe (i.e. two weeks before the meetings). The meeting agendas and discussion papers were issued to Council members 7 to 13 days (averaging 10 days) before the scheduled meetings; and
- (b) ***Committee meetings.*** For all of the 45 Committee meetings, meeting agendas and discussion papers were not issued to Committee members in accordance with the stipulated timeframe (i.e. two weeks before the meetings). The meeting agendas and discussion papers were issued to Committee members 6 to 13 days (averaging 9 days) before the scheduled meetings.

3.11 Audit considers that HKCAAVQ needs to issue meeting agendas and discussion papers to Council/Committee members in accordance with the stipulated timeframe.

Need to circulate draft notes of meetings in a timely manner

3.12 According to HKCAAVQ's guidelines, the Council/Committee Secretary shall, except with the permission of the meeting Chairman, circulate the draft notes of the Council/Committee meetings, as approved by the meeting Chairman, to members within one calendar month of the meeting. Audit reviewed the circulation of draft notes of the 60 meetings of the Council, QAC, FC and PAC held in the period from October 2019 to September 2024. Audit found that:

- (a) ***Council meetings.*** 12 (80%) of the 15 draft notes of Council meetings were not circulated to members within the stipulated timeframe (i.e. within one calendar month of the meetings). The delays ranged from 2 to 25 days (averaging 9 days); and
- (b) ***Committee meetings.*** 10 (22%) of the 45 draft notes of Committee meetings were not circulated to members within the stipulated timeframe (i.e. within one calendar month of the meetings). The delays ranged from 2 to 85 days (averaging 32 days).

3.13 Audit considers that HKCAAVQ needs to take measures to ensure that the draft notes of Council/Committee meetings are circulated to Council/Committee members within the stipulated timeframe.

Room for improvement in declarations of interests

3.14 According to HKCAAVQ's guidelines, it adopts the two-tier reporting system for Council/Committee members to declare matters which may give rise to a conflict of interest:

- (a) ***First-tier declaration.*** The members should declare interests upon appointment and thereafter on an annual basis in writing by using a standard form and return the completed form to the Council Secretary within 30 calendar days upon HKCAAVQ's requests. New interests or any subsequent changes should be registered within 30 calendar days as they first arise; and

- (b) ***Second-tier declaration.*** If a member is in receipt of a discussion/decision paper which he/she knows presents a direct or indirect conflict of interest, pecuniary or otherwise, he/she should inform the Council Secretary as soon as practical prior to the meeting. The Secretary shall bring this to the attention of the meeting Chairman. The member, who discloses the interest should be temporarily excused from the meeting. The meeting Chairman shall put to vote whether the member concerned may be present at that part of the meeting, and may speak or vote on the matter. All cases of declaration or disclosure of interests made at a meeting shall be recorded in the notes of the meeting.

3.15 ***Need to improve first-tier declarations of interests.*** Audit examination of the first-tier declarations of interests made by Council/Committee members in the period from October 2019 to September 2024 revealed that:

- (a) ***Need to issue requests for making first-tier declarations of interests in a timely manner.*** In 2 (40%) of the 5 years, the requests for completion of first-tier declaration forms were sent out 10 and 17 days after the commencement of the respective terms during the period; and
- (b) ***Some first-tier declarations of interests were completed after the due dates.*** According to HKCAAVQ's guidelines, the declaration forms should be completed and returned to the Council Secretary within 30 calendar days upon HKCAAVQ's requests. For the 19 declarations of interests on first appointment, 9 (47%) were completed 1 to 346 days (averaging 91 days) after the due dates. For the 90 annual declarations of interests, 32 (36%) were completed 1 to 312 days (averaging 78 days) after the due dates.

3.16 ***Need to improve second-tier declarations of interests.*** Audit reviewed the notes of meetings of the Council and Committee meetings held in the period from October 2019 to September 2024. In the period, 7 agenda items were discussed in both Council and QAC meetings. Audit found that for 4 (57%) agenda items, 5 members who served both the Council and QAC had declared their interests in QAC meetings, but the members concerned did not declare interests in the Council meetings when discussing the relevant agenda items.

3.17 *Decisions on declarations of interests made by members not documented.*

Audit reviewed the notes of meetings of the Council and Committee meetings held in the period from October 2019 to September 2024. In the 15 Council meetings held in the period, 8 declarations of interests were made by the members. In the 15 QAC meetings held in the period, 17 declarations of interests were made by the members. Audit found that, for 5 (63%) of the 8 declarations made in the Council meetings and for 16 (94%) of the 17 declarations made in the QAC meetings, the relevant notes of meetings did not document whether:

- (a) the members concerned had temporarily been excused from the meeting; and
- (b) the meeting Chairman had put to vote whether the members concerned may be present at that part of the meeting, and may speak or vote on the matter.

3.18 Audit considers that HKCAAVQ needs to:

- (a) make timely requests to Council/Committee members for making the first-tier declarations of interests;
- (b) strengthen measures to ensure that Council/Committee members make the first-tier declarations of interests in a timely manner;
- (c) take measures to ensure that the requirements on second-tier declarations of interests are complied with by Council/Committee members; and
- (d) when a Council/Committee member discloses the interest in a matter to be considered in a meeting, take measures to ensure that proper documentation is made on whether:
 - (i) the member concerned has temporarily been excused from the meeting; and
 - (ii) the meeting Chairman has put to vote whether the member concerned may be present at that part of the meeting, and may speak or vote on the matter.

Need to expedite the issue of the updated Strategic Plan

3.19 The aim of HKCAAVQ's strategic planning is to provide a statement of vision, mission and values of HKCAAVQ and outline objectives and strategies designed to realise the mission and vision. Strategic Plans also include key performance indicators to measure achievements of the identified objectives. HKCAAVQ's Strategic Plans are prepared on a 4-year cycle effective from 1 October 2015. After issue of Strategic Plans, HKCAAVQ submits progress reports on the implementation of the Strategic Plans to the Council. Audit reviewed the preparation of Strategic Plans and progress reports in the period from October 2019 to December 2024. Audit found that:

- (a) as at 31 December 2024, the updated Strategic Plan for the period from 1 October 2023 to 30 September 2027 had not been issued (i.e. with a delay of 15 months from the original commencement date of 1 October 2023). In January 2025, the Council approved the revision of the timeline of drafting the updated Strategic Plan to August 2025 and extension of the coverage of the current Strategic Plan up to August 2025; and
- (b) the latest progress report only covered the period up to 14 September 2023. As at 31 December 2024, an updated progress report covering the period since 15 September 2023 had not been issued.

3.20 In view of the changing circumstances since the issue of the current Strategic Plan, Audit considers that HKCAAVQ needs to take measures to expedite the issue of the updated Strategic Plan and the updated progress report on the implementation of the Strategic Plan.

Audit recommendations

3.21 **Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:**

- (a) **closely monitor the attendance rates of members at the Council/Committee meetings and take effective measures to encourage members with low attendance to attend meetings as far as possible;**

- (b) **issue meeting agendas and discussion papers to Council/Committee members in accordance with the stipulated timeframe;**
 - (c) **take measures to ensure that the draft notes of Council/Committee meetings are circulated to Council/Committee members within the stipulated timeframe;**
 - (d) **make timely requests to Council/Committee members for making the first-tier declarations of interests;**
 - (e) **strengthen measures to ensure that Council/Committee members make the first-tier declarations of interests in a timely manner;**
 - (f) **take measures to ensure that the requirements on second-tier declarations of interests are complied with by Council/Committee members;**
 - (g) **when a Council/Committee member discloses the interest in a matter to be considered in a meeting, take measures to ensure that proper documentation is made on whether:**
 - (i) **the member concerned has temporarily been excused from the meeting; and**
 - (ii) **the meeting Chairman has put to vote whether the member concerned may be present at that part of the meeting, and may speak or vote on the matter; and**
 - (h) **take measures to expedite the issue of the updated Strategic Plan and the updated progress report on the implementation of the Strategic Plan.**
- 3.22 Audit has also *recommended* that the Secretary for Education should:**
- (a) **take measures to ensure that “Six-board Rule” is complied with as far as practicable; and**

- (b) take into account the attendance of members at Council/Committee meetings in considering their re-appointments.

Response from the Government and Hong Kong Council for Accreditation of Academic and Vocational Qualifications

3.23 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that HKCAAVQ will:

- (a) enhance the monitoring mechanism in ensuring that:
 - (i) members' attendance is duly monitored and encouraged. HKCAAVQ will report to EDB as appropriate for cases requiring attention;
 - (ii) agendas, papers and draft notes of meeting are issued within the timeline with the support of an alert mechanism;
 - (iii) timely requests are made to members on making the first-tier declarations of interests and the response time is closely monitored;
 - (iv) all the requirements in relation to the second-tier declarations of interests are complied with and with proper documentations; and
 - (v) proper documentations are kept on all actions taken and decisions made upon declarations of interests at meetings; and
- (b) ensure that the development and issue of updated Strategic Plans and progress reports are within the stipulated timeline.

3.24 The Secretary for Education agrees with the audit recommendations. She has said that:

- (a) “Six-board Rule” is complied with as far as possible. The “Six-board Rule” is a general rule and standard requirement observed by EDB in appointment exercises, aiming to ensure that the candidate serving on an advisory and statutory body does not take on more than he or she can practically handle and provide opportunities for more candidates to serve the community. EDB will continue to be vigilant when considering the appointment and re-appointment of members of HKCAAVQ, taking into account factors including but not limited to the number of advisory and statutory bodies that the candidates concerned are already serving, the need for succession planning, and also the nature of the appointment, with a view to ensuring that members would not take on more than they can practically handle. The justifications would also continue to be documented; and
- (b) EDB attaches great importance to the participation and contributions of members, including but not limited to attendance at meetings, when considering the re-appointment of members. EDB will continue to work closely with HKCAAVQ to obtain relevant records and information for future re-appointment exercises, and actions will be taken to encourage and facilitate members concerned to continue to contribute to HKCAAVQ including attending relevant meetings.

Staff turnover and staff recruitment

3.25 In the period from 2019-20 to 2023-24, the staff establishment of HKCAAVQ remained at 103, whereas the actual headcount (excluding temporary staff) at the end of each financial year ranged from 87 to 94 (i.e. falling short of the staff establishment by 9 to 16).

Need to reduce staff turnover

3.26 According to HKCAAVQ’s current Strategic Plan (see para. 3.19(a)), a target on staff turnover rate (Note 5) was set as 20% or below for the period from 2019-20 to 2021-22, and 15% or below for the period from 2022-23 to 2023-24.

Note 5: *According to HKCAAVQ, the staff turnover rate is calculated as: (total number of staff members leaving HKCAAVQ during the year) ÷ (average number of staff members in the year) × 100%.*

Corporate governance and human resource management

Audit reviewed the staff turnover analyses conducted by HKCAAVQ in the period from 2019-20 to 2023-24. Audit noted that:

- (a) the actual staff turnover rates decreased from 20.7% in 2019-20 to 3.3% in 2020-21, and then increased to 21.1% in 2023-24; and
- (b) the actual staff turnover rates were above the targets in 3 (60%) of the 5 years, by 0.7 percentage points in 2019-20, 7.4 percentage points in 2022-23 and 6.1 percentage points in 2023-24 (see Table 10).

Table 10

**Staff turnover rate of HKCAAVQ
(2019-20 to 2023-24)**

	2019-20	2020-21	2021-22	2022-23	2023-24
Target (a)	20% or below			15% or below	
Actual (b)	20.7%	3.3% (Note)	16.3%	22.4%	21.1%
Above / (below) target (Percentage points) (c) = (b) – (a)	0.7	(16.7)	(3.7)	7.4	6.1

Source: Audit analysis of HKCAAVQ records

Note: According to HKCAAVQ, the extremely low staff turnover rate in 2020-21 was due to the coronavirus disease (COVID-19) epidemic situation when staff members were reluctant to make a change, which was not representative of the long term trend.

3.27 Audit reviewed the records of exit interviews with the 75 staff members who left HKCAAVQ in the period from 2019-20 to 2023-24. Audit noted that the top three reasons for leaving HKCAAVQ as indicated by the staff members were:

- (a) higher pay or better benefits;
- (b) career prospects; and

- (c) family reasons.

3.28 Audit considers that HKCAAVQ needs to take measures to reduce the staff turnover by taking into account the major reasons for leaving HKCAAVQ as indicated by staff members during exit interviews.

Need to expedite the recruitment process for filling vacant posts

3.29 In the period from 2019-20 to 2023-24, 75 posts became vacant due to staff members leaving HKCAAVQ. Audit examined the records of recruitment for filling the 75 vacant posts and noted that some vacant posts were not filled in a timely manner:

- (a) 55 (73%) vacant posts were filled 2 to 611 days (averaging 146 days) after the posts became vacant; and
- (b) 2 (3%) vacant posts were still under recruitment process as at 31 December 2024. The time elapsed from the dates when the posts became vacant to 31 December 2024 were 431 and 1,187 days respectively.

3.30 Audit considers that HKCAAVQ needs to take measures to expedite the recruitment process with a view to filling the vacant posts in a timely manner.

Need to ensure compliance with policy on appointments in recruitment exercises

3.31 According to the policy on appointments issued by HKCAAVQ, in each recruitment exercise, all interview panel members should declare any potential conflict of interests before conducting the interviews. An interview panel member who had declared an interest with a candidate should refrain from assessing the candidate concerned.

3.32 In the period from 2019-20 to 2023-24, there were 2 recruitment exercises in which the interview panel members declared interests with the candidates. Audit

reviewed the records of the 2 recruitment exercises and noted that in 1 (50%) recruitment exercise:

- (a) an interview panel member declared having a previous working relationship with one of the candidates;
- (b) while HKCAAVQ's policy on appointments stipulated that an interview panel member who had declared an interest with a candidate should refrain from assessing the candidate concerned, the interview panel member continued to assess the candidate concerned and gave scores to the candidate in an interview assessment form. The candidate was ranked first among all other candidates by the interview panel and was recommended for appointment; and
- (c) no documentary evidence was available to show the justifications for the deviation from HKCAAVQ's policy on appointments.

3.33 Audit considers that HKCAAVQ needs to take measures to ensure compliance with its policy on appointments in recruitment exercises, and document the justifications for any deviation from the policy.

Audit recommendations

3.34 Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should take measures to:

- (a) reduce the staff turnover by taking into account the major reasons for leaving HKCAAVQ as indicated by staff members during exit interviews;
- (b) expedite the recruitment process with a view to filling the vacant posts in a timely manner; and
- (c) ensure compliance with HKCAAVQ's policy on appointments in recruitment exercises, and document the justifications for any deviation from the policy.

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

3.35 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that HKCAAVQ will:

- (a) enhance the exit survey/interview arrangement to better understand the reasons for staff turnover;
- (b) address staff turnover issues by further enhancing staff development and exposure, and following up on the implementation of the remuneration structure review outcomes including annual salary review, taking into account the findings from the exit surveys and interviews;
- (c) extend the possible means in soliciting applications for positions in order to fill the vacant posts in a timely manner; and
- (d) ensure full compliance of the policy on appointments in recruitment exercises with enhanced administrative control, including documentation of the justifications for deviation, if any, and strengthening the monitoring procedures.

Engagement of individual consultants

3.36 HKCAAVQ engages experienced professionals with specialties in higher education and/or quality assurance to provide project-based and time-limited services as individual consultants. According to the guidelines on engagement of individual consultants issued by HKCAAVQ:

- (a) individual consultants are engaged on contract for services and there are no employment relationships between the consultants and HKCAAVQ; and
- (b) individual consultants may be sourced through various means taking into account the specific credentials and experiences required and the urgency of the need of consultants (e.g. former staff members or specialists with

proven satisfactory performance, potential candidates identified from job interviews, etc.).

In the period from 2019-20 to 2023-24, HKCAAVQ's annual expenditure on engaging individual consultants ranged from \$0.9 million to \$4.7 million. As at 31 December 2024, 11 individual consultants were engaged through contracts for services by HKCAAVQ.

Need to improve reporting on the engagement of individual consultants

3.37 In a meeting of PAC held in January 2020, PAC reviewed the guidelines on engagement of individual consultants proposed by HKCAAVQ and suggested HKCAAVQ to submit a report on engagement of individual consultants for information annually. Since the issue of the relevant guidelines in January 2020 and up to December 2024, 48 contracts for individual consultants were awarded involving a total of 25 individual consultants. Audit noted that, up to December 2024, except for the first annual report on engagement of individual consultants (involving 1 individual consultant engaged in 2020) submitted to PAC in January 2021, no annual reports on engagement of individual consultants had been submitted.

3.38 Audit considers that HKCAAVQ needs to submit a report on engagement of individual consultants to PAC for information annually.

Need to invite more potential candidates for individual consultants

3.39 Audit reviewed all the 48 contracts for individual consultants engaged by HKCAAVQ since the issue of the relevant guidelines in January 2020 and up to December 2024 (see para. 3.37). Audit noted that:

- (a) ***Need to invite more potential candidates.*** In each of 12 (25%) of the 48 contracts, only 1 potential candidate was invited to provide services, and the potential candidate accepted the invitation; and
- (b) ***Some consultants were awarded contracts many times.*** The award of the 48 contracts involved a total of 25 individual consultants. Of the 25 consultants, 7 (28%) consultants were awarded contracts for 3 times or more (see Table 11).

Table 11

**Number of contracts awarded to individual consultants
(January 2020 to December 2024)**

Number of contracts awarded to each individual consultant	Number of individual consultants
1	12 (48%)
2	6 (24%)
3	5 (20%)
4	1 (4%)
5	1 (4%)
Total	25 (100%)

Source: Audit analysis of HKCAAVQ records

3.40 Audit considers that HKCAAVQ needs to take measures to invite more potential candidates for individual consultants.

Need to ensure that performance evaluations are conducted for individual consultants

3.41 Audit reviewed the records of the 48 contracts for individual consultants engaged by HKCAAVQ (involving 25 consultants) since the issue of the relevant guidelines in January 2020 and up to December 2024. As at 31 December 2024, 37 contracts were completed. Audit noted that there was no documentary evidence showing that performance evaluations had been conducted for the individual consultants engaged in 36 (97%) of the 37 contracts.

3.42 Audit considers that HKCAAVQ needs to take measures to ensure that performance evaluations are conducted for individual consultants.

Audit recommendations

3.43 **Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:**

- (a) **submit a report on engagement of individual consultants to PAC for information annually;**
- (b) **take measures to invite more potential candidates for individual consultants; and**
- (c) **take measures to ensure that performance evaluations are conducted for individual consultants.**

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

3.44 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that HKCAAVQ will:

- (a) submit annual report to PAC on individual consultants engaged by HKCAAVQ for information and comment;
- (b) explore ways to invite more potential candidates for individual consultants such as exploring further platforms for placing advertisement to better reach out to the public and target audience; and
- (c) conduct performance evaluations with documentation on all individual consultants.

Training for staff

3.45 HKCAAVQ assigns or approves staff to undertake external development activities with a view to enabling staff to gain wider exposure and broader perspectives on their work. Such external development activities include, among others,

management development programmes, professional development programmes and individual staff development activities:

- (a) ***Management development programmes.*** HKCAAVQ may nominate suitable senior staff members to attend selected management development programmes for the purpose of leadership training and/or succession planning. Financial sponsorship will be provided to cover the full tuition fees of the selected programmes;
- (b) ***Professional development programmes.*** HKCAAVQ may identify suitable professional development programmes for relevant staff members to strengthen or update their professional knowledge in performing accreditation and assessment duties. HKCAAVQ may at its discretion provide full or partial sponsorship in support of the tuition fees of the selected programmes; and
- (c) ***Individual staff development activities.*** HKCAAVQ may, subject to funding availability, allocate a per capita training budget for its staff on an annual basis. Staff members are encouraged to make use of the annual per capita training budget to pursue their identified training and development needs (e.g. pursuing job-related studies and/or professional examinations) not covered by the in-house activities. A staff member may receive such sponsorship more than once per financial year with the maximum annual reimbursement capped at the per capita budget.

Need to ensure that requirements on post-training continuous service for management development programmes and professional development programmes are complied with

3.46 According to the policy and procedures on staff development issued by HKCAAVQ, in view of the substantial resources commitment required for the provision of development activities, a staff member nominated for a management development programme (see para. 3.45(a)) or a professional development programme (see para. 3.45(b)) is required to:

- (a) complete the entire programme;

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- (b) serve a specified period of post-training continuous service depending on the amount of financial sponsorship:
 - (i) for sponsorship of \$10,000 to \$20,000 per programme, the length of post-training continuous service requirement is 6 months; and
 - (ii) for sponsorship above \$20,000 per programme, the length of post-training continuous service requirement is 1 year; and
- (c) refund the sponsorship and/or relevant fees in full if the staff member fails to serve the specified post-training continuous service period. The notice period in the event of resignation will not be counted as the period of post-training continuous service.

3.47 In the period from 2019-20 to 2023-24, HKCAAVQ approved 25 cases of sponsorship for staff members' participation in management development programmes and professional development programmes (Note 6), with a total sponsorship of around \$288,000 approved. Of the 25 cases, the staff members in 21 (84%) cases each received sponsorship of \$10,000 or above. Audit noted that in 2 (10%) of the 21 cases:

- (a) the staff members who had each received sponsorship of \$10,800 failed to serve the required period of post-training continuous service of 6 months (see para. 3.46(b)(i)). They continued to serve HKCAAVQ after the completion of the sponsored development programmes in September 2023 for 1.4 and 5.8 months respectively (excluding the notice period) (see para. 3.46(c)); and
- (b) no documentary evidence was available to show that full refund of the sponsorship was required from the staff members. As at 31 December 2024, the sponsorship had not been recovered.

Note 6: *Sponsorship was provided by HKCAAVQ to cover the programme fees in full. The sponsorship provided to each staff member ranged from \$8,800 to \$37,011, averaging \$11,528.*

3.48 Audit considers that HKCAAVQ needs to take measures to ensure that the requirements on post-training continuous service for management development programmes and professional development programmes are complied with.

Need to enhance management of individual staff development activities

3.49 In the period from 2019-20 to 2023-24, HKCAAVQ allocated a per capita training budget of \$2,000 for its staff every year. In the same period, there were 67 cases of sponsorship approved for individual staff development activities (see para. 3.45(c)) (Note 7), with a total sponsorship of around \$200,000 approved. Audit examined the 67 cases of sponsorship approved and noted that:

- (a) ***Post-training continuous service not required.*** According to HKCAAVQ's policy and procedures on staff development, post-training continuous service may be required from staff members who have received sponsorship of \$10,000 or above per programme for individual staff development activities. In 3 (4%) of the 67 cases, sponsorship above \$10,000, ranging from \$22,302 to \$36,000, was involved. Audit noted that post-training continuous service was not required in any of the 3 cases; and
- (b) ***No justifications provided in some cases with sponsorship approved exceeding the per capita training budget.*** Audit noted that in 29 (43%) of the 67 cases, the accumulated sponsorship approved for the staff members in the year upon approval of the cases exceeded the per capita budget of \$2,000 in the same year by \$209 to \$34,000 (averaging \$4,872). In 23 (79%) of the 29 cases, no documentary evidence was available to show the justifications for approving sponsorship exceeding the per capita budget.

Note 7: *The 67 cases of sponsorship approved involved 56 different development activities and 30 different staff members. A development activity could involve participation from one or more staff members. A staff member could participate in one or more development activities.*

3.50 Audit considers that HKCAAVQ needs to:

- (a) require post-training continuous service for staff members who have received financial sponsorship of \$10,000 or above per programme for individual staff development activities; and
- (b) take measures to ensure that the sponsorship approved for each staff member is within the annual per capita training budget for individual staff development activities and provide justifications in approving financial sponsorship above the per capita training budget.

Need to ensure that sponsorship applications for individual staff development activities are submitted within the specified timeframe

3.51 According to HKCAAVQ's policy and procedures on staff development, an applicant for staff development sponsorship should submit a completed application form and relevant supporting documents for attending the activity (e.g. letter of invitation, proposed itinerary for non-local activity, quotations and justifications) at least two weeks prior to the commencement of the activity. No retrospective approval will normally be given.

3.52 Audit reviewed the 67 cases of sponsorship approved for individual staff development activities in the period from 2019-20 to 2023-24 (see para. 3.49). Audit noted that:

- (a) for 10 (15%) of the 67 cases, the commencement dates of the activities were not available. It could not be ascertained whether the sponsorship applications were submitted within the specified timeframe;
- (b) for 20 (35%) of the remaining 57 cases, the sponsorship applications were submitted later than the specified timeframe (i.e. two weeks prior to the commencement of the activity), with delays ranging from 2 to 556 days, averaging 53 days. In 3 (15%) of the 20 cases, the sponsorship applications were submitted after the commencement of the activities (ranging from 174 to 542 days, averaging 297 days); and

- (c) retrospective approvals were given in all of the 20 cases. No documentary evidence was available to show the justifications for granting the retrospective approvals.

3.53 Audit considers that HKCAAVQ needs to take measures to ensure that:

- (a) the commencement dates of the activities of the sponsorship applications for individual staff development activities are properly recorded for performance monitoring; and
- (b) sponsorship applications for individual staff development activities are submitted within the specified timeframe and justifications for granting retrospective approvals are documented.

Need to ensure that original receipts and documentary proofs for satisfactory completion of the activities are provided for reimbursement of individual staff development activities

3.54 According to HKCAAVQ's policy and procedures on staff development, sponsorship for individual staff development activities will be given on a reimbursement basis subject to satisfactory completion of the activities. For reimbursement, staff members are required to provide the original receipts and the documentary proofs for satisfactory completion of the activities.

3.55 Audit examined 30 of the 67 cases of sponsorship approved for individual staff development activities in the period from 2019-20 to 2023-24 (see para. 3.49). Audit noted that:

- (a) ***Original receipts not provided for reimbursement for some cases.*** In 6 (20%) of the 30 cases, the original receipts were not provided by the staff members for reimbursement; and
- (b) ***No documentary proofs for satisfactory completion of the activities provided for reimbursement for some cases.*** In 20 (67%) of the 30 cases, no documentary proofs for satisfactory completion of the activities were provided by the staff members for reimbursement. According to HKCAAVQ, in 9 (45%) of the 20 cases, documentary proofs for

satisfactory completion of the activities could not be provided by the staff members as the organisers of the activities did not issue any proof of completion for the activities.

3.56 Audit considers that HKCAAVQ needs to take measures to ensure that original receipts and documentary proofs for satisfactory completion of the activities are provided for reimbursement of individual staff development activities.

Need to ensure that reports on outcome and benefits are submitted for sponsored external development activities

3.57 According to HKCAAVQ's policy and procedures on staff development, a staff member undertaking a sponsored external development activity will be required to complete the sponsored activity and submit a report on the outcome and benefits of the activity. The report will be made available to other colleagues for knowledge exchange.

3.58 Audit examined 92 cases of sponsorship approved in the period from 2019-20 to 2023-24 (comprising the 25 cases for management development programmes and professional development programmes (see para. 3.47), and the 67 cases for individual staff development activities (see para. 3.49)). As at 31 December 2024, the sponsored external development activities in 80 of the 92 cases had been completed. Audit noted that no reports on the outcome and benefits of the activities had been submitted for any of the 80 cases.

3.59 Audit considers that HKCAAVQ needs to take measures to ensure that reports on the outcome and benefits of the activities are submitted by staff members undertaking the sponsored external development activities.

Need to ascertain the reasons why the actual expenses were less than the budgeted expenses for staff training

3.60 HKCAAVQ sets out an annual staff development plan to enhance the knowledge, skills and competencies of its staff to facilitate their professional growth and development, support talent retention and cultivate a work environment that improves employee engagement and commitment. The plan stipulates an annual

budget for staff training which is proposed during the budgetary process for endorsement by FC and approval by the Council.

3.61 Audit reviewed HKCAAVQ's budgeted expenses and actual expenses for staff training in the period from 2019-20 to 2023-24. Audit noted that the actual expenses were less than the budgeted expenses for staff training every year over the 5-year period, representing 26% to 57% of the budgeted expenses in each year, averaging 37% (see Table 12).

Table 12

**Budgeted expenses and actual expenses for staff training
(2019-20 to 2023-24)**

	2019-20	2020-21	2021-22	2022-23	2023-24
	(\$'000)				
Budgeted expense (a)	330.0	330.0	310.0	800.0	1,000.0
Actual expense (b)	87.2	127.5	176.6	271.4	271.7
Actual expense as a percentage of budgeted expense (c) = (b) ÷ (a) × 100%	26%	39%	57%	34%	27%

Source: Audit analysis of HKCAAVQ records

3.62 Audit considers that HKCAAVQ needs to ascertain the reasons why the actual expenses were less than the budgeted expenses for staff training, and take appropriate follow-up actions with a view to enhancing staff development.

Audit recommendations

3.63 Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:

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- (a) take measures to ensure that the requirements on post-training continuous service for management development programmes and professional development programmes are complied with;**
- (b) require post-training continuous service for staff members who have received financial sponsorship of \$10,000 or above per programme for individual staff development activities;**
- (c) take measures to ensure that the sponsorship approved for each staff member is within the annual per capita training budget for individual staff development activities and provide justifications in approving financial sponsorship above the per capita training budget;**
- (d) take measures to ensure that the commencement dates of the activities of the sponsorship applications for individual staff development activities are properly recorded for performance monitoring;**
- (e) take measures to ensure that sponsorship applications for individual staff development activities are submitted within the specified timeframe and justifications for granting retrospective approvals are documented;**
- (f) take measures to ensure that original receipts and documentary proofs for satisfactory completion of the activities are provided for reimbursement of individual staff development activities;**
- (g) take measures to ensure that reports on the outcome and benefits of the activities are submitted by staff members undertaking the sponsored external development activities; and**
- (h) ascertain the reasons why the actual expenses were less than the budgeted expenses for staff training, and take appropriate follow-up actions with a view to enhancing staff development.**

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

3.64 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that HKCAAVQ will:

- (a) review the post-training continuous service requirements and ensure that the post-training continuous service requirements and other requirements are fully complied with;
- (b) monitor the sponsorship for each staff in accordance with the annual per capita budget and document justifications for exceeding the budget, if any;
- (c) ensure that the commencement dates of the activities of the sponsorship applications are properly recorded for performance monitoring;
- (d) monitor the handling of sponsorship applications, including the timing of submission of applications and granting of approvals, to ensure that the specific deadline is met and justifications are documented when granting respective approvals;
- (e) ensure that documentary proofs for satisfactory completion of the activities are properly provided and checked for reimbursement;
- (f) design a template for reporting the outcomes and benefits of sponsored staff development activities for consistent arrangement and monitoring; and
- (g) enhance communication with staff through staff development survey and individual staff discussion to encourage them to undertake staff development activities, and review the current staff training and development arrangement including the differences between the relevant budgeted and actual expenses, the outcomes of which will form the basis of HKCAAVQ's formulation of future staff development plan.

PART 4: OTHER ISSUES

4.1 This PART examines other issues related to HKCAAVQ, focusing on the following areas:

- (a) safeguarding national security (paras. 4.2 to 4.7);
- (b) procurement of services (paras. 4.8 to 4.14); and
- (c) other administrative issues (paras. 4.15 to 4.38).

Safeguarding national security

Need to strengthen guidance and regulation over matters concerning the safeguarding of national security

4.2 The Law of the People's Republic of China on Safeguarding National Security in the HKSAR was implemented on 30 June 2020. The Law stipulates that it is the constitutional duty of the HKSAR to safeguard national security. Besides, the Safeguarding National Security Ordinance took effect on 23 March 2024. It is stated in the Preamble of the Ordinance that any institution, organization and individual in the HKSAR must abide by the law of the HKSAR applicable for safeguarding national security, must not engage in acts and activities endangering national security, and must provide assistance in accordance with the law in response to a request made by the authorities when conducting the work on safeguarding national security in accordance with the law. Besides, section 8(3) of the Ordinance stipulates that if the law of the HKSAR confers any function on a person, the function is to be read as including a duty to safeguard national security, and accordingly, any person, in making any decision in the performance of the function, must regard national security as the most important factor, and give appropriate consideration to it accordingly.

4.3 Audit examined the agreements/contracts entered into between HKCAAVQ and external parties (e.g. operators, service providers, specialists and individual consultants). Audit noted that, as at 31 December 2024, except for a contract relating to the provision of building management and security services signed with a service

provider in June 2024, there were no specific clauses concerning the safeguarding of national security in other agreements/contracts with external parties.

4.4 In response to Audit's enquiry, HKCAAVQ informed Audit in February 2025 that:

- (a) HKCAAVQ had provided staff development and training on national security alertness and implementations; and
- (b) HKCAAVQ had strictly implemented laws regarding safeguarding national security.

4.5 Audit considers that HKCAAVQ needs to take measures to strengthen guidance and regulation over matters concerning the safeguarding of national security (e.g. incorporating clauses in agreements/contracts to strengthen regulation over matters concerning the safeguarding of national security).

Audit recommendation

4.6 Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should take measures to strengthen guidance and regulation over matters concerning the safeguarding of national security (e.g. incorporating clauses in agreements/contracts to strengthen regulation over matters concerning the safeguarding of national security).

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

4.7 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendation. He has said that HKCAAVQ will strengthen guidance and regulation over matters concerning the safeguarding of national security (including incorporating relevant clauses in all agreements/contracts/documents).

Procurement of services

Need to enhance competition of tender exercises

4.8 HKCAAVQ has issued financial and accounting guidelines and practices setting out, among others, the tendering procedures and approval authorities for procurements. Services with value exceeding \$0.7 million may only be procured by tenders (Note 8).

4.9 Audit reviewed all the 23 tender exercises for procurement of services conducted in the period from 2019-20 to 2023-24, involving awards of contracts with a total contract value of \$20.5 million. All of the 23 tender exercises were conducted through restricted tendering. In each of the 23 exercises, 5 to 30 contractors (averaging 10 contractors) were invited to submit tenders. Audit noted that in each of 11 (48%) of the 23 exercises, 4 to 9 tenders were received. In the remaining 12 (52%) exercises, the competition was limited and the responses from contractors were lukewarm:

- (a) in each of 11 (48%) exercises, only 1 tender was received; and
- (b) in 1 (4%) exercise, only 2 tenders were received (see Table 13).

Note 8: *According to HKCAAVQ's guidelines, open tendering or restricted/single tendering may be used. The guidelines stipulate that: (a) single tenders should be avoided as far as possible unless there are circumstances which do not permit the conduct of open tenders; and (b) for restricted tendering, the list of tenderers must be approved by the Executive Director before the tender exercise is conducted.*

Table 13

**Number of tenders received in tender exercises
(2019-20 to 2023-24)**

Number of tenders received	Number of tender exercises
1	11 (48%)
2	1 (4%)
3	0 (0%)
4	4 (17%)
5 to 9	7 (31%)
Total	23 (100%)

Source: Audit analysis of HKCAAVQ records

4.10 Audit further examined the 11 tender exercises, each with only 1 tender received. Audit noted that 5 tender exercises were for the procurement of annual application maintenance services for the information technology systems for QR. Of the 5 tender exercises (conducted once each year in the period from 2019-20 to 2023-24):

- (a) in each exercise, 6 or 7 contractors were invited to submit tenders. The only tender received was from the incumbent contractor; and
- (b) in the tender exercise conducted in 2021-22, a list of 7 contractors (including the incumbent contractor) were invited to submit tenders. Notwithstanding that no response was received from the invited contractors other than the incumbent contractor, HKCAAVQ continued to invite the same list of 7 contractors in the tender exercises conducted in 2022-23 and 2023-24. No documentary evidence was available to show that HKCAAVQ had followed up with the invited contractors with no response to ascertain the reasons why they did not submit any tender.

Other issues

4.11 In response to Audit's enquiry, HKCAAVQ informed Audit in February 2025 that while the time allowed for each tender exercise followed industry practice, and that the responsible unit promptly addressed contractors' requests for information during the submission period, the proprietary nature reduced the likelihood of other contractors, other than the original application developers, submitting bids for the information technology and system maintenance related tenders.

4.12 Audit considers that HKCAAVQ needs to:

- (a) ascertain the reasons why the responses from contractors were lukewarm in some tender exercises and take appropriate follow-up actions; and
- (b) take measures to enhance competition of tender exercises.

Audit recommendations

4.13 Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:

- (a) ascertain the reasons why the responses from contractors were lukewarm in some tender exercises and take appropriate follow-up actions; and
- (b) take measures to enhance competition of tender exercises.

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

4.14 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that HKCAAVQ will:

- (a) take measures to enhance competition of tender exercises and follow up with invited contractors with no response to ascertain the reasons and explore potential enhancement; and

- (b) better plan procurement exercises with enhanced specifications that encourage competition from contractors.

Other administrative issues

Room for improvement in fixed asset management

4.15 HKCAAVQ maintains a fixed asset register to record its fixed assets. According to HKCAAVQ's financial and accounting guidelines and practices, capital expenditure, including individual items of a capital nature with cost amounts of more than \$10,000 or capital projects (e.g. QR system), is capitalised as fixed assets upon acquisition or project completion. According to HKCAAVQ's asset disposal procedures, the physical existence of fixed assets should be controlled and safeguarded. All disposal and retirement of assets must be recorded accurately and in a timely manner in the accounting system. As at 31 March 2024, HKCAAVQ had fixed assets with a total cost of \$27.2 million and a total net book value of \$3.2 million (see Table 14).

Table 14

**Analysis of fixed assets of HKCAAVQ by category
(31 March 2024)**

Category	Total cost (\$ million)	Total net book value (\$ million)
Furniture and equipment	7.4	0.6
Computer equipment	19.8	2.6
Total	27.2	3.2

Source: Audit analysis of HKCAAVQ records

4.16 Audit reviewed the records of the stocktaking exercises conducted in the period from 2019-20 to 2024-25 (up to 31 December 2024) and noted that:

Other issues

- (a) up to 31 December 2024, HKCAAVQ did not have any guidelines or procedures governing the frequency and the coverage of stocktaking exercises. According to HKCAAVQ, stocktaking exercises were conducted only for computer equipment;
- (b) during the period, only a stocktaking exercise for computer equipment was conducted in June 2024. Computer equipment with a total cost of \$1.4 million was counted, representing 7% of the total cost of computer equipment of \$19.8 million (Note 9) as at 31 March 2024; and
- (c) except for the stocktaking exercise conducted in June 2024, no other stocktaking exercises had been conducted in the period.

4.17 In response to Audit's enquiry, HKCAAVQ informed Audit in February 2025 that:

- (a) asset control procedures governing stocktaking exercises for fixed assets were issued by HKCAAVQ in January 2025 (Note 10);
- (b) in January 2025, HKCAAVQ found that fixed asset items with a total cost of \$3.5 million (which had zero net book value since 2017-18) had been disposed of but no record of the disposal was available; and
- (c) as at 31 January 2025, after adjusting for the disposed fixed asset items (see (b) above) and assets purchased in 2024-25 with a total cost of \$0.2 million, HKCAAVQ had fixed assets with a total cost of \$23.9 million. HKCAAVQ would make necessary adjustments in the 2024-25 financial statements to properly account for the disposed fixed asset items.

Note 9: *According to HKCAAVQ, the total cost of computer equipment of \$19.8 million included \$17.1 million for information technology systems and QR system.*

Note 10: *HKCAAVQ's asset control procedures stipulate that: (a) stocktaking exercises are conducted semi-annually; and (b) reports on stocktaking exercises will be reported to management for approval by Deputy Executive Director or above.*

4.18 On 5 February 2025, Audit examined 40 fixed asset items recorded in the fixed asset register of HKCAAVQ (with a total purchase cost of \$4.4 million), and 5 fixed asset items found in HKCAAVQ's office. Audit noted room for improvement in the control and recording of fixed assets:

- (a) ***Identification not recorded for some items in fixed asset register.*** For 7 (18%) of the 40 items in the fixed asset register, no identification was recorded. As a result, Audit could not ascertain whether the physical items examined represented the items recorded in the fixed asset register; and
- (b) ***Some items not recorded in fixed asset register.*** For 2 (40%) of the 5 fixed asset items found in HKCAAVQ's office, they were not recorded in the fixed asset register.

4.19 Audit considers that HKCAAVQ needs to:

- (a) take measures to ensure that stocktaking exercises are conducted in accordance with its asset control procedures;
- (b) take measures to ensure that the records on disposal of fixed asset items are properly kept;
- (c) properly account for the disposed fixed asset items and the fixed asset items with no records in the fixed asset register, and make necessary adjustments in the financial statements; and
- (d) take measures to improve the control and recording of fixed assets.

Need to expedite the review on Code of Conduct for Council Members

4.20 In 2022, HKCAAVQ engaged a consultant to review the internal control systems and processes in accounting and finance of HKCAAVQ. In March 2023, the consultant submitted the final report, including recommendations relating to the handling of declaration of interests for investment decisions. In response to the consultant's recommendations, HKCAAVQ saw room for refinement to the Code of Conduct for Council Members.

Other issues

4.21 In September 2023, it was agreed in a Council meeting that HKCAAVQ would review the Code of Conduct for Council Members and propose amendments at a later stage. Audit noted that as at 31 December 2024, revisions to the Code of Conduct for Council Members were still under consideration.

4.22 In response to Audit's enquiry, HKCAAVQ informed Audit in February 2025 that:

- (a) HKCAAVQ had sought legal advice on revising the Code of Conduct for Council Members; and
- (b) the set of documents would be revised in due course.

4.23 Audit considers that HKCAAVQ needs to expedite the review on the Code of Conduct for Council Members.

Need to improve arrangements of air passage and hotel accommodation for non-local specialists

4.24 Non-local specialists participating in HKCAAVQ's accreditation exercises in Hong Kong are provided with air passage and hotel accommodation. According to HKCAAVQ's guidelines on the arrangements of air passage and hotel accommodation for non-local specialists:

- (a) non-local specialists will each be provided with a direct return business class air ticket to Hong Kong. They are expected to arrive in Hong Kong two days before the site visits and leave one day after the site visits. Upon non-local specialists' requests and subject to HKCAAVQ's prior approval, the air passage arrangements for non-local specialists to arrive in Hong Kong earlier or stay behind may be accommodated, provided that non-local specialists bear the extra costs, if any; and
- (b) hotel accommodation will be provided and arranged by HKCAAVQ. The duration of accommodation will cover from a maximum of two nights preceding the first day of the site visits to the night of the end day of the site visits. Upon non-local specialists' requests and subject to

HKCAAVQ's prior approval, extra nights of hotel accommodation can be arranged provided that non-local specialists bear the extra costs incurred.

4.25 Audit examined the records of 10 site visits for accreditation exercises involving non-local specialists conducted in 2023-24. Requests for modification of arrangements of air passage and hotel accommodation to arrive in Hong Kong earlier or stay behind were made by non-local specialists in 2 of the 10 site visits, involving a total of 5 non-local specialists. Audit examined the arrangements of air passage and hotel accommodation for the 5 non-local specialists and found that:

- (a) *Need to ensure that extra costs incurred for non-local specialists' requests for modification of hotel accommodation arrangements are borne by non-local specialists.* For 2 (40%) of the 5 non-local specialists, extra nights of hotel accommodation were arranged in light of the non-local specialists' requests. For 1 (50%) of the 2 non-local specialists, while the non-local specialist agreed to bear the extra cost of \$1,569 incurred for one additional night of hotel accommodation in November 2023, HKCAAVQ did not take action to recover the extra cost from the non-local specialist. As at 31 December 2024, the extra cost had not been recovered. In response to Audit's enquiry, HKCAAVQ informed Audit in March 2025 that HKCAAVQ had recovered the extra cost in March 2025; and
- (b) *Need to ensure that comparison of air passage costs between the itineraries requested by non-local specialists and the planned itineraries is conducted and documented.* For 3 (60%) of the 5 non-local specialists, no documentary evidence was available to show that comparison of air passage costs between the itinerary requested by each non-local specialist and the planned itinerary was conducted.

4.26 Audit considers that HKCAAVQ needs to:

- (a) take measures to ensure that extra costs incurred for non-local specialists' requests for modification of hotel accommodation arrangements are borne by non-local specialists; and
- (b) take measures to ensure that comparison of air passage costs between the itineraries requested by non-local specialists and the planned itineraries is conducted and documented.

Delays in submission of post-duty activity reports for official duty activities

4.27 According to HKCAAVQ's guidelines on official duty activities involving external organisations, on completion of an official duty activity outside Hong Kong, the staff members concerned are required to submit a written report (post-duty activity report) on the duty activity within one month from the staff members' return to Hong Kong from the duty activity (Note 11).

4.28 In the period from 2019-20 to 2024-25 (up to 31 December 2024), there were 21 official duty activities involving external organisations. Audit reviewed the records of the 21 official duty activities and noted that the post-duty activity reports for 5 (24%) activities were submitted more than one month from the staff members' return to Hong Kong from the duty activities, ranging from 45 to 66 days (averaging 54 days) after the staff members' return.

4.29 Audit considers that HKCAAVQ needs to take measures to ensure that post-duty activity reports for official duty activities are submitted by staff members within the specified timeframe.

Long time taken to resolve complaint cases

4.30 A complaint about any aspect of HKCAAVQ may be lodged in person at HKCAAVQ's office, over the telephone, or in writing by post, by fax, by email or via the online complaint form on HKCAAVQ's website.

4.31 While HKCAAVQ has issued principles and procedures for the handling of complaint cases, it has not set any timeframe for resolving a complaint case. In the period from 1 January 2020 to 31 December 2024, 111 complaint cases were recorded

Note 11: *A post-duty activity report includes an introduction (e.g. background of the official duty activity), the schedule of the activity, and findings or observations by the staff members (e.g. knowledge and experience gained, benefits to HKCAAVQ). When an official duty activity is participated by more than one staff member, one post-duty activity report will be jointly submitted by all the staff members involved.*

in the complaint register. Audit examined the complaint register and noted that the time taken to resolve some complaint cases was long. As at 31 December 2024:

- (a) 103 of the 111 complaint cases were resolved. Of the 103 resolved complaint cases, while the dates of resolving the cases were not available in 4 (4%) cases, the time taken to resolve the complaint cases ranged from 1 to 685 working days (averaging 55 working days) in the remaining 99 (96%) cases; and
- (b) 8 complaint cases were still under processing. The longest time elapsed from the dates of receipt of the complaint cases to 31 December 2024 was 392 working days.

4.32 In response to Audit's enquiry, HKCAAVQ informed Audit in February 2025 that:

- (a) some complaint cases relating to institutions and programme quality might involve prolonged turnaround and investigation time; and
- (b) amid the above, HKCAAVQ would set timeframe and would try its best to resolve complaint cases as soon as practicable.

4.33 Audit considers that HKCAAVQ needs to:

- (a) set a timeframe for resolving a complaint case; and
- (b) take measures to expedite the processing of complaint cases and resolve the complaint cases within the specified timeframe.

Long time taken to acknowledge complaint cases

4.34 According to HKCAAVQ's principles and procedures for handling complaints, all complaints should be acknowledged expeditiously by email or letter. HKCAAVQ has not set any timeframe for the acknowledgement of receipt of a complaint case.

Other issues

4.35 In the period from 1 January 2020 to 31 December 2024, 111 complaint cases were recorded in the complaint register. Audit examined 50 complaint cases in the complaint register and noted that:

- (a) in 13 (26%) cases, acknowledgements of receipt were not issued; and
- (b) in the remaining 37 (74%) cases, the time taken to acknowledge the complaint cases ranged from 1 to 13 working days, averaging 5 working days.

4.36 Audit considers that HKCAAVQ needs to:

- (a) consider setting a timeframe for the acknowledgement of receipt of a complaint case; and
- (b) take measures to acknowledge complaint cases within the specified timeframe.

Audit recommendations

4.37 Audit has *recommended* that the Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications should:

- (a) **take measures to ensure that stocktaking exercises are conducted in accordance with HKCAAVQ's asset control procedures;**
- (b) **take measures to ensure that the records on disposal of fixed asset items are properly kept;**
- (c) **properly account for the disposed fixed asset items and the fixed asset items with no records in the fixed asset register, and make necessary adjustments in the financial statements;**
- (d) **take measures to improve the control and recording of fixed assets;**
- (e) **expedite the review on the Code of Conduct for Council Members;**

- (f) take measures to ensure that extra costs incurred for non-local specialists' requests for modification of hotel accommodation arrangements are borne by non-local specialists;
- (g) take measures to ensure that comparison of air passage costs between the itineraries requested by non-local specialists and the planned itineraries is conducted and documented;
- (h) take measures to ensure that post-duty activity reports for official duty activities are submitted by staff members within the specified timeframe;
- (i) set a timeframe for resolving a complaint case;
- (j) take measures to expedite the processing of complaint cases and resolve the complaint cases within the specified timeframe;
- (k) consider setting a timeframe for the acknowledgement of receipt of a complaint case; and
- (l) take measures to acknowledge complaint cases within the specified timeframe.

Response from Hong Kong Council for Accreditation of Academic and Vocational Qualifications

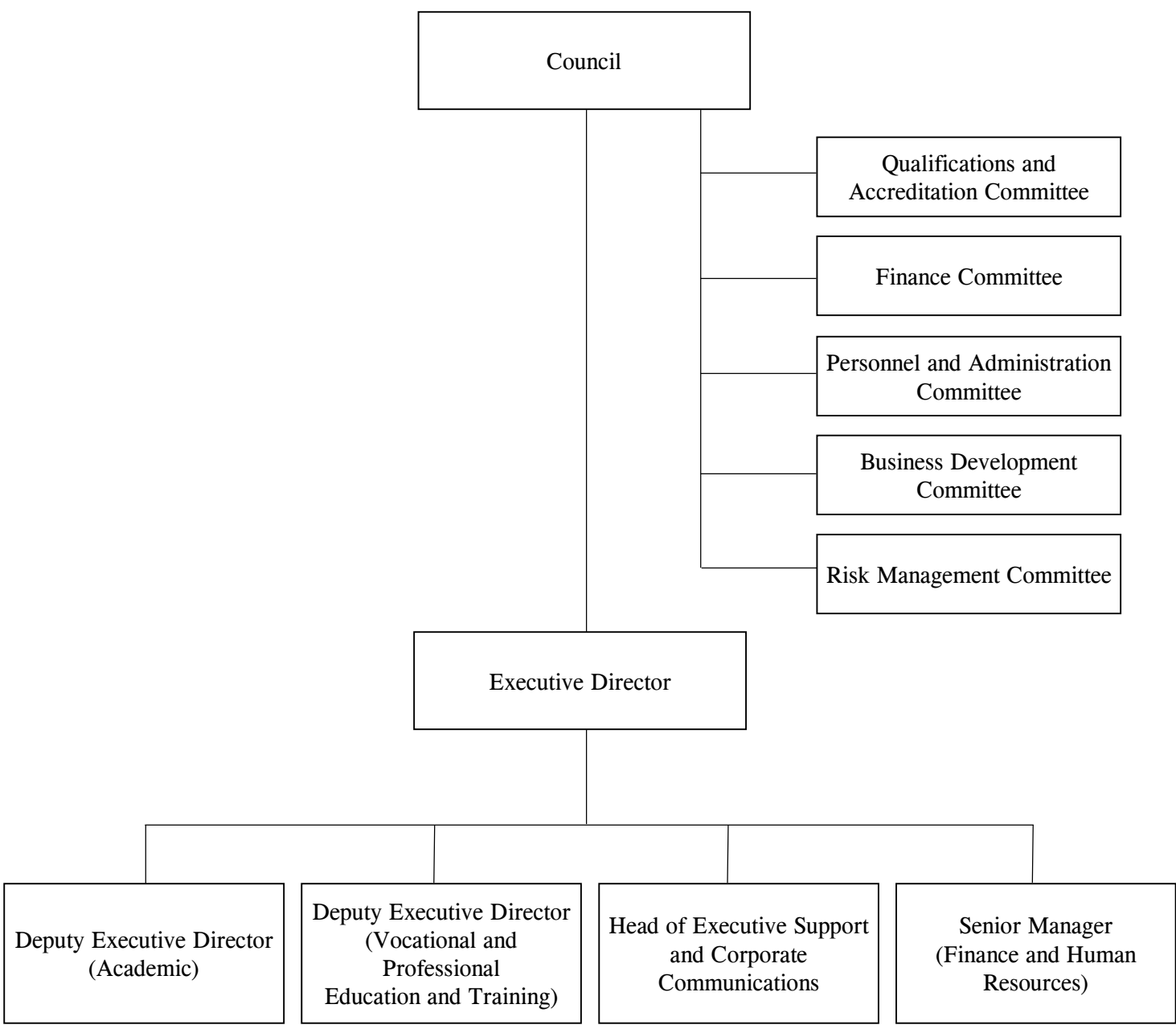
4.38 The Executive Director, Hong Kong Council for Accreditation of Academic and Vocational Qualifications agrees with the audit recommendations. He has said that HKCAAVQ will:

- (a) fully implement the asset control procedures in ensuring that:
 - (i) stocktaking exercises are properly conducted;
 - (ii) records on disposal of fixed asset items are properly kept; and
 - (iii) improvements are made on control and recording of fixed assets;

Other issues

- (b) adjust the financial statements to account for disposed fixed asset and fixed asset items with no records in the fixed asset register;
- (c) complete the review on the Code of Conduct for Council Members by September 2025;
- (d) ensure that extra costs by non-local specialists are borne by themselves and that good control is exercised on itinerary management of non-local specialists;
- (e) ensure that price comparison regarding the itineraries of non-local specialists is properly conducted and documented;
- (f) ensure that post-duty activity reports for official duty activities are submitted within specified timeframe with proper monitoring; and
- (g) step up monitoring on complaint case management in providing better services on:
 - (i) acknowledgement of cases;
 - (ii) setting timeframe for acknowledgement of cases;
 - (iii) processing of complaint and the timeline; and
 - (iv) expediting the complaint processing.

**Hong Kong Council for Accreditation of
Academic and Vocational Qualifications:
Organisation chart (extract)
(31 December 2024)**



Source: HKCAAVQ records

Acronyms and abbreviations

AAVQO	Accreditation of Academic and Vocational Qualifications Ordinance
Audit	Audit Commission
BDC	Business Development Committee
EDB	Education Bureau
FC	Finance Committee
GBA	Guangdong-Hong Kong-Macao Greater Bay Area
HKCAAVQ	Hong Kong Council for Accreditation of Academic and Vocational Qualifications
HKCAAVQO	Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance
HKSAR	Hong Kong Special Administrative Region
IE	Initial Evaluation
LPA	Learning Programme Accreditation
NLHPERO	Non-local Higher and Professional Education (Regulation) Ordinance
PAA	Programme Area Accreditation
PAC	Personnel and Administration Committee
PIR	Periodic Institutional Review
QAC	Qualifications and Accreditation Committee
QF	Qualifications Framework
QR	Qualifications Register
Re-LPA	Learning Programme Re-accreditation
RMC	Risk Management Committee
VPET	Vocational and professional education and training