PRE-SCHOOL REHABILITATION SERVICES: SERVICE DELIVERY

Executive Summary

1. The Social Welfare Department (SWD) is responsible for implementing the Government's policies on social welfare and for developing and coordinating social welfare services. It provides a network of rehabilitation services for persons with physical or intellectual disabilities, including subvented pre-school rehabilitation services (PRS). Recognising the importance of early intervention for children in need of rehabilitation services, SWD's expenditure on the provision of PRS and pre-service support increased from about $2.1 billion in 2021-22 to about $2.8 billion in 2025-26. PRS target children aged under six who have disabilities or are at risk of becoming disabled. To be eligible for PRS, children should have been assessed by qualified professionals recognised by SWD, including those from the Child Assessment Centres of the Department of Health (DH) or the Hospital Authority (HA), or from the private sector. Depending on the severity of disability, eligible children are categorised into one of three tiers: (a) Tier 1 children (i.e. children awaiting professional assessments, or assessed to have borderline developmental problems or special needs); (b) Tier 2 children (i.e. children assessed to have mild disabilities); or (c) Tier 3 children (i.e. children assessed to have moderate to severe disabilities). In 2025-26, DH and HA incurred expenditure of about $173.6 million and about $18 million respectively for the provision of child assessment services.

2. SWD operates the Central Referral System for Rehabilitation Services (CRSRehab) for case registration and case matching for PRS. Under subvented PRS, four main service types are provided to children mainly through service units operated by non-governmental organisations (NGOs) depending on the severity of children's disability, including the On-site Pre-school Rehabilitation Services (OPRS), the Integrated Programme in Kindergarten-cum-Child Care Centre (IP), the Early Education and Training Centre (EETC) and the Special Child Care Centre (SCCC). SWD has signed Funding and Service Agreements (FSAs) with NGOs under the Lump Sum Grant (LSG) Subvention System, setting out the required performance standards of services to be provided. SWD also administers the Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services to enable children waiting for subvented PRS to acquire self-financing services. As at

31 March 2026, the programme had a service capacity of about 3,100 service places. The Audit Commission (Audit) has recently conducted a review to examine the provision of PRS. The findings are contained in this Audit Report and another one titled "Pre-school rehabilitation services: Pre-service support and administrative issues" (Chapter 5 of the Director of Audit's Report No. 87).

Pre-school rehabilitation services provided in kindergartens/kindergarten-cum-child care centres

3. ***Delivery of OPRS.*** According to SWD, an inter-disciplinary service team provides a spectrum of on-site rehabilitation training and support services, namely Tier 1 Support Services and Tier 2 Services, to children with different levels of disabilities and special needs aged under six who are attending kindergartens (KGs)/kindergarten-cum-child care centres (KG-cum-CCCs). As at 31 March 2026, 21 NGOs operated 85 service teams providing OPRS. Audit analysis of SWD's data found variations in the number of children served across the 85 OPRS teams:

(a) ***Need to take into account significant variations in Tier 1 children served when reviewing the number of service places.*** According to SWD, a typical OPRS team serving 100 Tier 1 children is required to deliver at least 1,250 training hours of Tier 1 Support Services per year, and OPRS teams are required to take up Tier 1 cases whenever necessary. According to FSAs, each OPRS team is required to provide Tier 1 Support Services for not fewer than 100 Tier 1 children. In 2025-26, 10,300 service users received Tier 1 Support Services. Audit found that 21 (25% of 85) teams served fewer than the required 100 children (ranging from 53 to 98), 2 (2%) teams served exactly 100 children and 62 (73%) teams served more than 100 children (ranging from 101 to 224). According to SWD, although some OPRS teams served fewer than 100 Tier 1 children in 2025-26, all 85 OPRS teams were able to deliver the required number of training hours for Tier 1 Support Services in accordance with the relevant Service Output Standards (OSs) stipulated in the FSAs concerned. In this regard, Audit noted that SWD calculated the amount of subvention for Tier 1 Support Services mainly based on the number of service places stated in FSAs, which ranged from 100 to 154 for each OPRS team; and

(b) ***Need to review variations in number of users of Tier 2 Services across OPRS teams.*** According to SWD, a typical OPRS team serving 100 Tier 2 children is required to deliver at least 5,000 training hours of

Tier 2 Services per year. As at 31 March 2026, there were 10,124 service places for Tier 2 Services. Audit found that the number of children served by each of the 85 OPRS teams for Tier 2 Services ranged from 94 to 153, with utilisation rates ranging from 94% to 107%. SWD needs to take into account the variations in the number of children served by individual OPRS teams in case of any resource allocation in future (paras. 1.7(a), 2.2 to 2.7 and 2.9).

4. ***Need for comprehensive reporting of OPRS statistics.*** During the examination of the estimates of expenditure, some Legislative Council (LegCo) Members raised questions regarding service statistics of PRS (e.g. number of new applicants and service users). Audit noted that, while SWD provided two types of OPRS to service users (see para. 3), it only reported the statistics of Tier 2 Services to LegCo and not those of Tier 1 Support Services (para. 2.10).

5. ***Need to enhance monitoring of the delivery of OPRS Tier 1 Support Services.*** Between July and September 2026, Audit selected three NGOs and visited one OPRS team (i.e. Team A, Team B and Team C) from each NGO to review their delivery of OPRS. According to the three OPRS teams visited, for children suspected of having special needs, the KGs/KG-cum-CCCs would complete a standardised screening checklist for each child and refer the children to OPRS teams for the provision of Tier 1 Support Services. Audit noted that: (a) OPRS Teams B and C did not maintain information on the dates of case referrals from KGs/KG-cum-CCCs and could only provide Audit with the dates of completion of the standardised screening checklists; (b) the three teams took an average of 26 days to provide Tier 1 Support Services after receiving case information from KGs/KG-cum-CCCs; and (c) SWD had not specified a time target for OPRS teams to provide Tier 1 Support Services after receiving case referrals from KGs/KG-cum-CCCs (paras. 2.14 to 2.18).

6. ***Room for improvement in reporting of half-yearly statistical information and follow-up of reported figures for OPRS Tier 2 Services.*** At half-yearly intervals, OPRS teams were required to submit statistical information to SWD, including the number of new cases received in a month. Audit examined the half-yearly statistical information submitted for 2025-26 by the three OPRS teams visited and identified room for improvement. For example, in September 2025, while SWD referred 22 cases to Team A, the Team reported in the half-yearly statistical information that only 11 new cases had been received in that month. However, there was no evidence that SWD had taken any follow-up actions on this discrepancy (paras. 2.19 and 2.20).

7. ***Varying levels of supply and demand for IP service places across districts.*** According to SWD, IP provides training and care to Tier 2 children aged 2 to 6 in KG-cum-CCCs (operated by NGOs) to help them integrate into mainstream curriculum and daily social life. A designated child care worker (i.e. IP teacher) in a KG-cum-CCC provides intensive school-based training to children under a teacher-to-student ratio of 1:6. As at 31 March 2026, 46 NGOs provided a total of 1,974 IP service places in 213 KG-cum-CCCs, serving 1,864 service users. Audit noted that, while 110 IP service places were available, 525 children were waitlisted for IP, and the supply and demand for IP service places varied across districts. For example, Central and Western District and Southern District recorded relatively low enrolment rates of 55.6% and 85% respectively, whereas Yuen Long District and Sha Tin District had 66 and 56 children waitlisted for IP respectively. Audit found that some NGOs provided IP in districts with relatively low enrolment rates while also providing IP in other districts with relatively high demand (paras. 1.7(b), 1.11 and 2.25 to 2.27).

8. ***Target average enrolment rate for IP not achieved.*** According to FSAs for IP, SWD has set out performance standards for compliance by NGOs, including an OS for achieving an average enrolment rate of 90% in a year. Audit found that, in 2025-26, of the 213 KG-cum-CCCs operating IP, 33 (15%) did not achieve the target average enrolment rate, with the actual rate ranging from 25% to 88%. In particular, 6 KG-cum-CCCs did not achieve the target average enrolment rate for at least four consecutive years. The NGOs concerned indicated to SWD that the under-achievement of OS in the relevant years was mainly due to insufficient number of referrals from CRSRehab. They also submitted action plans to SWD indicating that they would enhance promotional efforts to attract more applications. However, Audit noted that such promotional efforts might not be very effective in improving the IP enrolment rate of some KG-cum-CCCs (paras. 2.29 to 2.31).

9. ***Need to ensure adequate provision of essential staff for IP.*** According to FSA for IP, an Essential Service Requirement (ESR) is the provision of an IP teacher as an essential staff, at a ratio of 1 IP teacher for every 6 IP service places. In July and August 2026, Audit selected three NGOs and visited one KG-cum-CCC from each NGO to review their delivery of IP. Audit found that:

(a) during the periods from September 2022 to August 2023 and from December 2023 to August 2025, 1 of the KG-cum-CCCs visited

(i.e. KG-cum-CCC A) employed only 1 IP teacher to provide IP for 7 to 10 children, thereby failing to meet the relevant ESR;

(b) according to the corresponding half-yearly statistical information submitted to SWD, KG-cum-CCC A reported that only 1 IP teacher was employed for 12 IP service places. However, there was no evidence showing that SWD had taken any follow-up actions in response to the above statistical information; and

(c) the NGO operating KG-cum-CCC A operated a total of 25 KG-cum-CCCs providing IP as at 31 March 2026. Audit examined the half-yearly statistical information submitted by the NGO for 2024-25 and 2025-26 and found that, apart from KG-cum-CCC A, 4 other KG-cum-CCCs operated by the NGO also did not employ an adequate number of IP teachers, with the period of shortage ranging from 1 to 6 months (averaging 3 months) (paras. 2.34, 2.35 and 2.37).

Early Education and Training Centres

10. ***Room for improvement in capacity planning and establishment of EETCs.*** EETC provides early intervention and training programmes, including developmental assessments and centre-based training and/or therapy, to Tier 2 and Tier 3 children aged 0 to 2, as well as Tier 2 children aged 2 to 6. It also provides support and education to parents/family members/carers. As of March 2026, 62 EETCs were operated by 17 NGOs, providing 4,677 service places. Audit noted that, as at 31 March 2026:

(a) there were significant variations in the average waiting times and the percentages of children waitlisted relative to service places across different districts. Yuen Long District and North District were among those with the longest average waiting times and the highest percentages of children waitlisted;

(b) there were shortfalls in service places in certain districts. Yuen Long District had 244 children waitlisted for EETC services and required the largest number of EETC service places; and

(c) in planning the establishment of EETCs, there was no documentation indicating that SWD had conducted a district-level analysis covering all the districts in Hong Kong, based on the respective utilisation and waitlist situation (e.g. average waiting time and percentage of children waitlisted relative to service places) (paras. 1.7(c), 3.2 and 3.4).

11. ***Room for improvement in managing waiting time for EETC service places.*** Based on the figures as at 31 March of each year from 2022 to 2026, the average waiting time decreased from 5.4 months to 2.8 months, and the percentage of children waitlisted relative to service places decreased from 49% to 28%. Despite the overall improvement, a district-level analysis revealed significant disparities across districts. For example, as at 31 March 2026, the average waiting times in both Southern District and Wong Tai Sin District were 1.4 months. In contrast, in North District and Yuen Long District, the average waiting times were 7.8 months and 6.9 months respectively. SWD needs to continue its efforts to shorten the waiting time for EETC services, with particular attention to districts with notably longer average waiting times and higher percentages of children waitlisted relative to service places (paras. 3.10 and 3.12).

12. ***Need to deliver services in accordance with FSAs.*** NGOs are required to conduct self-assessments on the attainment of performance standards stipulated in FSAs. Audit visited three EETCs, namely EETCs A, B and C, operated by NGOs A, B and C respectively, in July and August 2026 and noted that, although the annual self-assessment reports of all three EETCs submitted to SWD for 2025-26 indicated that they had complied with all the requirements and standards in their respective FSAs, instances of non-compliance were observed. According to the FSA for EETC A, one of the ESRs is that the service must be opened for a total of 46 hours per week, with core service hours (i.e. hours during which the core activities set out in the FSA are carried out, including centre-based training and/or therapy) of at least 40 hours per week. However, there were occasions when this requirement was not met. For example, the centre was on holiday from 21 July to 8 August 2025, during which essential staff (e.g. occupational therapists) were deployed on a rotational basis and core activities were not carried out. However, the FSA for EETC A did not stipulate such arrangements or provide for any exemption period from the ESR on the provision of core services. There was also no documentation showing that SWD had approved such arrangements, and no adjustment had been made to the subvention for EETC A to account for the loss of service days/hours (paras. 3.15 to 3.19).

13. ***Need to ensure accuracy in reporting achievement of OSs.*** The FSAs for EETCs have stipulated two OSs regarding the rate of completing developmental assessments and the rate of achieving plans. NGOs are required to report to SWD the actual achievement of these OSs of their EETCs in accordance with the calculation bases stipulated in the FSAs. Audit noted that, in the half-yearly statistical information for 2025-26, when calculating the rates of achievement of the two OSs, EETCs B and C did not use the calculation bases stipulated in their FSAs (i.e. based on the "total enrolment of EETC service in the period"), resulting in overstatements of the rates of achievement. Audit recalculated the rates and noted that, had the total enrolment been used as stipulated in the FSAs, the EETCs would have failed to achieve 5 out of the 8 OSs (involving the two six-month reporting periods in 2025-26) (paras. 3.22 and 3.23).

14. ***Need to ensure provision and accurate reporting of value-added items.*** When submitting proposals to SWD for providing subvented services, an NGO may include value-added items to enhance the attractiveness of its proposals. These value-added items are included in the relevant FSA as pledged items, and the NGO concerned is required to report annually to SWD the provision of each item through statistical information. Audit noted that, of the 22 value-added items included in the FSA for EETC B, the provision of 3 items was inaccurately reported in the statistical information for 2025-26. For example, while EETC B had pledged to provide free-of-charge dental examination service for young children in a dental clinic operated by NGO B, the clinic specified in the FSA had been closed since 1 April 2019 (i.e. for over 7 years) (paras. 3.26 and 3.27).

15. ***Need to enhance coverage of items checked in performance assessment visits.*** According to SWD guidelines, the items checked during performance assessment visits to agreement service units include compliance with, and the accuracy of reported achievements of ESRs and Service Quality Standards (SQSs), and also cover OSs and Service Outcome Standards (OCs) if they are not achieved for a specified period. Audit noted that, under the current mechanism, whether the performance assessment visits cover OSs and OCs generally depends on the accuracy of the information reported by NGOs. There is merit in enhancing the scope of assessment items during performance assessment visits to include random checks on the accuracy of reported achievements of OSs and OCs (para. 3.37).

16. ***Need to enhance monitoring of provision of value-added items.*** Regarding value-added items included in FSAs, Audit noted that they were not specified as items to be checked in SWD's performance assessment visit checklist as of June 2026. There was also no documentary evidence showing that SWD had checked the value-added items during the visits. According to the LSG Subvention Manual, in evaluating NGOs for renewal of FSAs, the factors considered include service demand and the operator's satisfactory service performance, which should include the provision of value-added items (if any). Although EETC B failed to provide some of the value-added items (see para. 14), its agreement was renewed and all the value-added items continued to be included in the renewed FSA in 2023 (paras. 3.38 and 3.39).

Special child care centres

17. SCCC provides full-day centre-based intensive training and care to Tier 3 children aged 2 to 6. According to SWD, Residential Special Child Care Centre (RSCCC) is an extension of SCCC that provides additional care and training services (e.g. residential and meal services) to service users with special needs. While some SCCCs offer only SCCC or RSCCC service places, others, in addition to SCCC service places, also offer EETC service places and/or RSCCC service places. In this Audit Report, these centres are collectively referred to as SCCCs unless otherwise specified. Some SCCCs also provide Occasional Child Care Service for Children with Disabilities (OCCS for CD), which offers a safe venue for temporary care to enable parents/carers to attend to personal or urgent matters. As of March 2026, 16 NGOs operated 52 SCCCs (involving 2,548 and 122 SCCC and RSCCC service places respectively), 36 of which also offered OCCS for CD places (paras. 1.7, 4.3 and 4.9).

18. ***Need to monitor utilisation rates of SCCC services places at some centres and OCCS for CD places.*** Audit examination found that: (a) as at 31 March of each year from 2022 to 2026 (i.e. past five years), the utilisation rates of SCCC and RSCCC service places ranged from 93% to 98% and from 85% to 88% respectively. However, the average utilisation rates over the past five years varied significantly across SCCCs (ranging from 53% to 100%). In particular, the average utilisation rates were relatively low for 2 centres offering SCCC service places (i.e. 53% and 65%) and 3 centres offering RSCCC service places (i.e. 55%, 75% and 82%); and (b) in 2025-26, while the agreed levels on the utilisation rate of OCCS for CD places stipulated in FSAs were 35% (for 35 SCCCs) or 40% (for 1 SCCC), the agreed levels

were not met by 21 (58%) SCCCs. In particular, the rates were less than 5% for 8 SCCCs (paras. 4.5, 4.6 and 4.10).

19. ***Scope for monitoring SCCC service place provision.*** In 2025-26, among the four main service types under PRS, the average waiting time for SCCC service places was the longest (i.e. 15.9 months, excluding RSCCC service places, which had an average waiting time of 2.5 months). Audit examination found that: (a) there were delays in the establishment of two new SCCCs (each providing 60 SCCC service places) by 2025-26. As of September 2026, they were not yet in operation; and (b) the waitlist situation of SCCC service places (excluding RSCCC service places), as reflected by the average waiting times in 2025-26 and the percentages of children waitlisted relative to service places as at 31 March 2026, varied across districts. For example, the percentages were 13% in Southern District, but 257% and 334% in Yuen Long District and Kwai Tsing District respectively (e.g. 107 children waitlisted relative to 32 service places in Kwai Tsing District) (paras. 4.16 to 4.18).

20. ***Need to strengthen monitoring of compliance with ESRs regarding service hours.*** FSAs stipulate the ESRs regarding the service hours for SCCC and RSCCC services. According to FSAs, such services shall be provided to service users five days a week, except for specific RSCCC services (e.g. residential services — see para. 17), which shall be provided seven days a week based on individual FSAs. Where service places are available, OCCS for CD shall be provided upon parents'/carers' applications. Audit visited three SCCCs and examined their relevant records for 2025-26. Audit found that:

(a) regarding the SCCC and/or RSCCC services to which the five-day service requirements applied, while the NGOs concerned declared in their annual self-assessment reports that all ESRs had been complied with, all three SCCCs scheduled school holidays on weekdays, with the shortfalls against the ESRs ranging from 30 to 33 days; and

(b) one SCCC charged 27 service users OCCS for CD fees when parents/carers requested child care services during school holidays or from 4:00 p.m. to 5:00 p.m. on school days, despite SCCC activities being provided from 9:00 a.m. to 5:00 p.m. Monday to Friday according to the SCCC's time-table approved by SWD (paras. 4.23 to 4.25).

21. ***Need to ensure accuracy and proper documentation of SCCCs' reported OS performance.*** According to FSAs, for SCCC and RSCCC services, two of the OSs required completing two developmental assessments for each child in a year and achieving the plans in a period of six months. According to SWD, SCCCs shall report their actual performance on OSs in the statistical information to SWD on a half-yearly basis. Based on the developmental assessment and individualised training programme plan completion records for 2025-26 for the three SCCCs visited, Audit recalculated the rates of achievement for the two OSs and found discrepancies in some of the rates for two SCCCs when compared with those reported in the SCCCs' half-yearly statistical information. For example, an SCCC reported that the rate of completing two developmental assessments for RSCCC services was 139% while the rate recalculated by Audit was 107%. In addition, Audit examined the relevant records of the 30 service users selected from the three SCCCs for 2025-26 and found that no documentation was available to show how one/both OSs were achieved for 2 service users from two SCCCs during their absences. For example, an SCCC regarded the individualised training programme plan covering the training period from August 2025 to January 2026 for a service user as completed even though the service user was absent from late August 2025 to March 2026 and no documentation was available to show that the goals in the plan were achieved (paras. 4.26 to 4.28).

22. ***Room for improvement in implementation of the special provision programme for autistic children.*** In 1994, SWD launched a special provision programme, providing enhanced services for autistic children in selected SCCCs, which were allocated extra resources. The programme services include periodic assessments by psychologist to monitor progress and discharge. Audit examination found that: (a) in 2025-26, for one of the three SCCCs visited, there was no documentation indicating that psychologists' periodic assessments had been provided to 5 autistic children; and (b) although all SCCCs are now required to provide services to autistic children regardless of whether the SCCCs have joined the programme and the programme had been in operation for more than 30 years as of September 2026, there was no documentation indicating that an evaluation of the programme had been conducted (paras. 4.29 to 4.31).

23. ***Room for improvement in monitoring NGOs' performance.*** According to the LSG Subvention Manual, NGOs are required to provide action plan(s) in the annual self-assessment reports if there is any under-performance against the stipulated OSs. Audit noted that, in practice, SCCCs with under-performance against OSs may agree with SWD on certain step-up measures (e.g. if the average attendance rate falls short of the agreed level by less than 10%, an NGO should provide two special

programmes). If the step-up measures are reported as having been fully implemented, the NGOs concerned are not required to report under-performance in the annual self-assessment reports or submit action plans, even when performance against the relevant OSs remains below the agreed levels. In 2025-26, 28 out of 52 SCCCs had reported under-performance against OSs, and the NGOs of 19 of these SCCCs had agreed with SWD on implementing step-up measures (paras. 4.36 to 4.38).

24. ***Room for improvement in Child Care Centres Advisory Inspectorate (CCCAI)'s inspection work.*** SCCCs must be registered and shall comply with the requirements stipulated in the Child Care Services Ordinance (Cap. 243) and the Child Care Services Regulations (Cap. 243A). SWD's CCCAI conducts various types of inspections (e.g. social work inspections) at SCCCs to monitor NGOs' compliance with these requirements. Audit examined the records of inspections conducted in 2025-26 for the three SCCCs visited and found that although an SCCC had fees imposed other than the inclusive monthly fee gazetted, for 5 social work inspections conducted at the SCCC, there was no documentation indicating that the inspectors had checked the consistency between the imposed fees and the approved fees as required in the checklist of social work inspection report (paras. 1.16, 4.12, 4.41 and 4.42).

25. ***Room for improvement in renewing FSAs.*** According to SWD, when renewing an expiring FSA, SWD reviews the SCCC's performance over the past 3 to 5 years in general, including their performance against OSs and compliance with ESRs and SQSs. Audit examined FSAs and their renewal records for the three SCCCs visited and noted that: (a) when evaluating compliance with ESRs and SQSs, SWD relied solely on the annual self-assessment reports it received and did not take into account a warning letter (relating to a non-compliance with an ESR) issued to the NGO of one SCCC during the FSA period; and (b) when evaluating performance against OSs with step-up measures, SWD took into account the achievement of the step-up measures but not the under-performance against the OSs (para. 4.43).

Way forward

26. ***Need to closely monitor progress of implementing the new school-based model of PRS.*** According to SWD, as OPRS have achieved "zero waiting time" since 2024-25, it conducted a repositioning review on various PRS in October 2025 and concluded that a new school-based model would be fully implemented in

September 2027. The key features of the new model include optimising the use of resources by integrating IP and OPRS to establish a multidisciplinary collaboration platform within KGs/KG-cum-CCCs, and streamlining administrative procedures in service referrals so that children will no longer need to be waitlisted for the services. Audit noted that SWD had taken various actions to map out the implementation details of the new school-based model, including conducting the first trial run of the new model (from April to August 2026), as well as collecting implementation proposals from the NGOs concerned. As of September 2026, SWD's assessments of the NGOs' implementation proposals were in progress. In the same month, SWD commenced the second trial run of the new model. In October 2026, SWD consulted the Rehabilitation Advisory Committee and the LegCo Panel on Welfare Services on the new model. SWD has planned to consult the Commission on Children in the first quarter of 2027 (paras. 2.43, 5.3 and 5.4).

27. ***Need to keep under review the overall supply and demand for PRS.*** According to SWD, it has been closely monitoring the supply and demand of various types of PRS. However, Audit noted that, while projections were made for various types of PRS, SWD did not project the supply and demand for OPRS. Moreover, SWD had not taken into account the number of children receiving PRS from the private sector. Such children may seek subvented PRS, which could lead to changes in the overall demand and supply for the services. In light of the areas for improvement identified by Audit in the planning and delivery of different types of PRS and the related service support, SWD also needs to take these into account when planning the services in future (paras. 5.8 and 5.9).

Audit recommendations

28. **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 Director of Social Welfare should:**

Pre-school rehabilitation services provided in kindergartens/ kindergarten-cum-child care centres

(a) **take into account the significant variations among individual OPRS teams in the number of Tier 1 children served when reviewing the number of service places and adjusting the amount of subvention accordingly in case of any resource allocation in future (para. 2.12(a));**

(b) **review the variations in the number of children served by individual OPRS teams for Tier 2 Services and take this into account in case of any resource allocation in future (para. 2.12(b));**

(c) **for public information, include OPRS Tier 1 Support Services when reporting OPRS statistics to LegCo (para. 2.12(c));**

(d) **require OPRS teams to maintain information on the dates of case referrals for Tier 1 Support Services from KGs/KG-cum-CCCs for monitoring purposes, and consider setting a time target for OPRS teams to provide Tier 1 Support Services after receiving case referrals from KGs/KG-cum-CCCs (para. 2.23(a) and (b));**

(e) **take appropriate follow-up actions on irregularities observed in the half-yearly statistical information (para. 2.23(e));**

(f) **keep under review the varying supply and demand for IP service places across districts and take follow-up actions as appropriate, including exploring, with the NGOs concerned, the feasibility of further reallocating resources to districts with higher demand for IP (para. 2.40(a));**

(g) **enhance measures to ensure that NGOs achieve the target average enrolment rate set out in FSAs (para. 2.40(b));**

(h) **in the event of persistent under-performance by NGOs operating IP, and where their remedial measures are found to be ineffective, consider adjusting the subvention, or taking other necessary actions in accordance with the LSG Subvention Manual (para. 2.40(c));**

(i) **take measures to ensure that NGOs operating IP employ an adequate number of IP teachers as essential staff required under FSAs, including ascertaining whether other NGOs also had similar instances of non-compliances and taking follow-up actions as appropriate (para. 2.40(d)(i));**

(j) **take follow-up actions when NGOs report that ESRs are not met (e.g. insufficient number of essential staff) (para. 2.40(e));**

Early Education and Training Centres

(k) **conduct regular district-level analyses based on utilisation and waitlist situation to support the planning of service capacity for EETCs, and to maintain the relevant documentation (para. 3.13(a));**

(l) **make continued efforts to shorten the waiting time for EETC services, with particular attention to districts with notably longer average waiting times and higher percentages of children waitlisted relative to service places (para. 3.13(c));**

(m) **take measures to ensure that EETCs comply with ESRs on the provision of services stipulated in FSAs (including the provision of core services) and accurately report their compliance to SWD (para. 3.32(a));**

(n) **critically review the special arrangements adopted by an EETC during holiday periods, and take follow-up actions as appropriate (para. 3.32(b));**

(o) **take measures to ensure that EETCs calculate and report the rates of achievement of OSs on completing developmental assessments and achieving plans to SWD in accordance with the requirements set out in FSAs (para. 3.32(d));**

(p) **take measures to ensure that EETCs deliver the value-added items pledged by NGOs, and that any deviations are accurately reported to SWD for consideration and for taking follow-up actions as deemed appropriate (para. 3.32(f));**

(q) **enhance the scope of assessment items during performance assessment visits to include random checks on the accuracy of reported achievements of OSs and OCs (para. 3.40(b));**

(r) **include value-added items in performance assessment visits with a view to ensuring that all key service performance standards are covered (para. 3.40(c));**

(s) **for FSA renewals that involve value-added items which have not been provided, require SWD staff to confirm with the NGOs concerned whether the items are still valid for inclusion in the new FSAs (para. 3.40(d));**

Special child care centres

(t) **closely monitor the utilisation rates of SCCC, RSCCC and OCCS for CD service places, and continue exploring appropriate measures to address the issues (para. 4.21(a) and (b));**

(u) **continue to closely monitor the implementation progress of the projects for establishing new SCCCs and continue efforts to shorten the waiting time for SCCC services, with particular attention to districts with notably longer average waiting times and higher percentages of children waitlisted relative to service places (para. 4.21(d) and (e));**

(v) **take measures to ensure that SCCCs provide services to service users in accordance with the ESRs regarding the service hours and that the NGOs concerned accurately report their compliances with the ESRs in the annual self-assessment reports, as well as review the over-charging cases identified by Audit and take follow-up actions as appropriate (para. 4.34(a) and (c));**

(w) **take measures to ensure that SCCCs accurately report their performance on OSs in the half-yearly statistical information, as well as review the instances where service users' absences resulted in the developmental assessments and individualised training programme plans not being completed/achieved, and take follow-up actions as appropriate (para. 4.34(d) and (e));**

(x) **take measures to ensure compliance with the service requirements for psychologists' periodic assessments for the special provision programme for autistic children, and conduct a review of the programme and take follow-up actions as appropriate (para. 4.34(f) and (g));**

(y) **review the practice of implementing step-up measures, including the waiver of action plan submission, and take follow-up actions as appropriate (para. 4.44(a));**

(z) **regarding CCCAI's inspections, take measures to ensure that inspectors conduct inspections properly (para. 4.44(c)(i));**

(aa) **take into account the actual non-compliances with ESRs and SQSs and the actual performance against OSs when reviewing the SCCCs' performance during the FSA renewal process (para. 4.44(d));**

Way forward

(ab) **closely monitor the progress of implementing the new school-based model of PRS, including taking measures to ensure the timely completion of assessment of NGOs' implementation proposals and the second trial run of the model, and consulting the relevant parties in accordance with SWD's implementation schedule, so as to facilitate the full implementation of the model in September 2027 as planned (para. 5.10(a));**

(ac) **keep under review the overall supply and demand for PRS, including making projections for all types of PRS at regular intervals that take into account children receiving PRS from the private sector, and make adjustments to service provision as appropriate to further improve the provision of PRS (para. 5.10(c)); and**

(ad) **take into account the audit observations and recommendations in the Audit Reports (including this Audit Report and Chapter 5 of the Director of Audit's Report No. 87) when planning the provision of subvented PRS and the related service support in future (para. 5.10(d)).**

Response from the Government

29. The Director of Social Welfare agrees with the audit recommendations.