



***Audit Commission
Hong Kong***

Strategic Framework

Excellence in public sector auditing

July 2025

PREFACE

The Strategic Framework outlines the Audit Commission's Vision, Mission, Values, and strategic objectives, strategies and outcomes in five Key Result Areas.

The Business Plan and the Audit Strategic Plan underpin the Strategic Framework. They set out in more detail our directions and key initiatives for achieving the strategic objectives of the five Key Result Areas in the Strategic Framework. The annual Programme of Work translates our directions and key initiatives in these two Plans into detailed work programmes. The completion of the work programmes will ensure the achievement of our Vision and Mission.

I look forward to working together with our staff in achieving our strategic objectives and providing quality audit services to help enhance public sector performance and accountability.

Prof. Nelson Lam
Director of Audit
July 2025

AUDIT COMMISSION STRATEGIC FRAMEWORK

Excellence in public sector auditing

INTRODUCTION

This Strategic Framework outlines:

- Our Vision;
- Our Mission;
- Our Values; and
- Key Result Areas.

OUR VISION

Excellence in public sector auditing

We strive for excellence in the provision of independent public sector audit services through commitment to professionalism and innovation.

OUR MISSION

To provide independent, professional and quality audit services in order to help the Government and public sector organisations enhance public sector performance and accountability in Hong Kong

We achieve our Mission by:

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| - conducting regularity audits which provide the Legislative Council with a reasonable assurance that the accounts of the Government, trading funds and other funds are prepared in accordance with the applicable financial reporting framework; and | - conducting value for money audits which provide the Legislative Council with independent information, advice and assurance about the economy, efficiency and effectiveness with which any bureau/department of the Government, agency, other public body, public office, or audited organisation has discharged its functions. |
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OUR VALUES

We are committed to upholding a high standard of integrity and conduct in discharging our audit responsibilities. We share a set of values including *Professionalism*, *Probity* and *People-oriented*, which underpin all facets of our work including *Our services*, *Our culture* and *Our people*. These values and their related attributes, as illustrated below, define the way we conduct ourselves in all the work we do.

OUR VALUES	
Upholding the rule of law We stand dedicated to duty, strive to uphold the rule of law and the administration of justice, and abide by all the requirements under the Basic Law, the National Security Law, the Safeguarding National Security Ordinance and other laws.	Professionalism We seek to achieve excellence by conducting our work with professional competence and expertise, in accord with the highest standards of ethics and proficiency.
Independence We strive to serve our purpose with equity and remain independent, objective, unbiased and free from undue influences in providing audit services.	Innovation We strive for innovative approaches and continuous improvements by accepting, promoting and sharing creative and innovative ideas.
Integrity We act with honesty and integrity. In conducting our work, we strive to maintain discretion, confidentiality, fairness and impartiality.	Efficiency We are always ready to evolve for constant progress. We respond and adapt swiftly to prevailing social issues and changes in the external environment, keeping our focus on the substantial outcome for the good of the people.
Passion to serve We provide quality audit services with passion in a bid to enhance public sector management. At the same time, we are committed to adding value to our services by constantly reviewing our work and use of resources.	Accountability We are committed to enhancing our economy, efficiency and effectiveness, and reporting our work to our stakeholders. We stand responsible for the decisions and actions taken in our official capacity and for the use of public resources.
Talent utilisation We are committed to creating a work environment which values our staff and helps them realise their full potential.	Teamwork We act on a “one government” mindset, bearing in mind the big picture when performing our duties. Whilst working as a team, we also ensure that each staff member has the opportunity to perform his or her best and contribute to the achievement of the visions and missions of the Government and the Commission.
Continuous development We are committed to developing our staff through offering mentoring and training, and engaging them in continuous learning and sharing, as a means to upkeep the vitality and energy of the team.	People-oriented We strive to gain understanding of social issues with a down-to-earth and pragmatic approach, keep a sharp sense on matters of concern to our stakeholders and accurately feel the pulse of society. At the same time, we endeavour to meet the needs and expectations of all our stakeholders.

KEY RESULT AREAS (KRAs)

We deliver our audit services by focusing efforts on five KRAs:

- KRA 1: Our products and services;
- KRA 2: Our people;
- KRA 3: Our methodology and technology;
- KRA 4: Our culture; and
- KRA 5: Our management objectives.

KRA 1: Our products and services

Strategic Objectives

- Provide quality products and services which meet the expectations of the Legislative Council, the Government, the community and other stakeholders.

Strategies

- Deliver quality, objective, balanced, relevant and timely reports that lead to improved public sector performance and accountability;
- Establish an environment that aims at fostering a close professional relationship with Members of the Legislative Council;
- Promote a professional relationship with our auditees, particularly at the senior management level, through increased work consultations and participation at formal and informal meetings; and
- Maintain and reinforce the community's high level of awareness and confidence in the role and activities of the Audit Commission.

Outcomes

- The Legislative Council, the Government, the community and other stakeholders value the Audit Commission's role in enhancing public sector performance and accountability; and
- International and local public recognition of the Audit Commission's contributions to public sector governance and management.

KRA 2: Our people

Strategic Objectives

- Create a work environment which values the professionalism, skills, commitment and creativity of our staff and helps them realise their full potential.

Strategies

- Promote an office culture which values professionalism, commitment, achievement, integrity, leadership and teamwork;
- Foster a consultative, participative and accountable environment;
- Create opportunities to assist our staff in their personal and professional development; and
- Encourage our staff to adopt a culture of continuous improvement and learning.

Outcomes

- Professional, satisfied and motivated staff who are committed to achieving our Vision and Mission, and adhering to our Values.

KRA 3: Our methodology and technology

Strategic Objectives

- Utilise the state-of-the-art methodology and technology to deliver our quality products and services in an efficient and cost-effective manner.

Strategies

- Ensure quality outcomes in all our products and services by equipping our staff with state-of-the-art methodology and techniques; and
- Make effective use of the latest available technology for audit, management, analysis and reports.

Outcomes

- Delivery of quality professional products and services in an efficient and cost-effective manner.

KRA 4: Our culture

Strategic Objectives

- Build an office culture that embraces quality and achievements as its core value and promotes commitment to professional and ethical excellence.

Strategies

- Promote a work culture which embraces quality and achievements as its core value, as well as commitment to professional and ethical excellence; and
- Encourage our staff to adopt a culture of continuous achievement of service and product excellence, and uphold a high standard of professionalism and probity in our work.

Outcomes

- An enhanced corporate culture and image; and
- High quality audit products and services which add value and are at par with international best practices.

KRA 5: Our management objectives

Strategic Objectives

- Manage our resources and operations efficiently and effectively.

Strategies

- Ensure that resource allocations are efficient and effective;
- Introduce latest information systems which satisfy our management and reporting requirements;
- Continue to promote good staff relations through quality people management; and
- Cultivate a best practice audit office through regular reviews of existing work structures and practices.

Outcomes

- A well-managed Audit Commission which operates cost-effectively.