

(41) in CG/RSS/GEN/0-3

CB2/PL/SE

4 March 2004

Mrs Sharon Tong
Clerk to Panel
Legislative Council
Legislative Council Building
8 Jackson Road
Central
Hong Kong

Dear Mrs Tong,

Panel on Security

Thank you for your letter dated 23 February 2004.

With reference to the third paragraph of your letter, we wish to let you know that apart from the annual financial audit inspections, the Audit Commission has not conducted value for money audits on the Rewards and Special Services (R&SS) expenditure of the Police since we assumed the auditing role for this item in the mid 1990's.

Given the wide spectrum of Government activities and the limited staff resources of the Audit Commission, we have to adopt a selective approach for conducting value for money audits. We shall, in the preparing our annual programme of work, keep in view and assess the feasibility of conducting a value for money audit on the R&SS expenditure of the Police.

Thank you for bringing this matter to our attention.

Yours sincerely,

(Johnsman C M Au)
for Director of Audit