

**Replies to supplementary questions raised by Finance
Committee Members in examining the Estimates of Expenditure 2006-07**

**Controlling Officer : Director of Audit
Session No. : 7**

Reply Serial No.	Question Serial No.	Name of Member	Head	Programme
S- AUD01	S13	TAM Heung-man	24	(2) Value for Money Audit

Examination of Estimates of Expenditure 2006-07
**CONTROLLING OFFICER'S REPLY TO
SUPPLEMENTARY WRITTEN QUESTION**

Reply Serial No.

S-AUD01

Question Serial No.

S13

Head: 24-Audit Commission

Subhead (No. & title):

Programme: (2) Value for Money Audit

Controlling Officer: Director of Audit

Director of Bureau:

Question :

In its reply to AUD001, the Audit Commission stated that it would select Value for Money (VFM) audit subjects for study according to a set of criteria but whether the number of items for study would be increased is not clearly indicated. Would the Audit Commission explicitly indicate whether it would increase the number of items for study? If yes, what is the number? If not, why is that so?

Asked by: Hon. TAM Heung-man

Reply:

The Audit Commission plans to increase the number of items for VFM study so that, as indicated in the Controlling Officer's Report, the number of audit reports issued to audited bodies will increase from 17 in 2005-06 to 19 in 2006-07.

Signature _____

Name in block letters BENJAMIN TANG

Post Title Director of Audit

Date 16 March 2006