

**Meetings** The Committee held a total of nine meetings and three public hearings in respect of the subject covered in this Report. During the public hearings, the Committee heard evidence from a total of 10 witnesses, including two Directors of Bureau and two Heads of Department. The names of the witnesses are listed in *Appendix 3* to this Report. A copy of the Chairman's introductory remarks at the public hearing on 9 December 2008, which was the first in the series of public hearings held by the Committee relating to the Director of Audit's Report No. 51, is in *Appendix 4*.

2. **Arrangement of the Report** The evidence of the witnesses who appeared before the Committee, and the Committee's specific conclusions and recommendations, based on the evidence and on its deliberations on the relevant chapter of the Director of Audit's Report, are set out in Part 4 below.

3. The audio record of the proceedings of the Committee's public hearing is available on the Legislative Council web site for the public to listen to.

4. **Acknowledgements** The Committee wishes to record its appreciation of the cooperative approach adopted by all the persons who were invited to give evidence. In addition, the Committee is grateful for the assistance and constructive advice given by the Secretary for Financial Services and the Treasury, the Legal Adviser and the Clerk. The Committee also wishes to thank the Director of Audit for the objective and professional manner in which he completed his Reports, and for the many services which he and his staff have rendered to the Committee throughout its deliberations.