

Consideration of the Director of Audit's Report tabled in the Legislative Council on 25 November 2020 As in previous years, the Committee does not consider it necessary to investigate in detail every observation contained in the Director of Audit's Report. In view of the local situation of the Coronavirus Disease 2019 epidemic, the Committee has decided to defer the full report on those subjects which require further consideration by the Committee in order to allow itself more time to study the issues raised under these subjects. As such, the bulk of this Report focuses on the Committee's observations relating to seven chapters (i.e. Chapters 3, and 5 to 10) in the Director of Audit's Report No. 75.

2. **Meetings** The Committee held a total of three meetings in respect of the issues covered in this Report.

3. **Arrangement of the Report** The Committee's observations relating to the issues raised in the Director of Audit's Report No. 75 are set out in Chapters 1 to 7 in Part 8 of this Report.

4. **Acknowledgements** The Committee wishes to record its appreciation of the cooperative approach adopted by all the persons who were invited to provide information. 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.