

Consideration of the Director of Audit's Report tabled in the Legislative Council on 28 April 2021 After examining the observations contained in the Director of Audit's Report No. 76 ("the Audit Report"), the Committee has sought and obtained supplementary information from the relevant Controlling Officers on some of the issues raised in each chapter of the Audit Report for consideration of the need for detailed investigation. The Committee appreciates that, in response to the Committee's written questions, the relevant bureaux/departments have provided the Committee with sufficient information to facilitate the Committee's better understanding of the relevant issues involved. Having studied the written responses, which are included in this Report, the Committee has decided that detailed investigation by way of public hearing(s) would not be conducted.

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 Audit Report are set out in Chapters 1 to 7 in Part 4 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 Report, and for the many services which he and his staff have rendered to the Committee throughout its deliberations.