

*Foreword*

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The Director of Audit's Report No. 76 ("the Audit Report") covers a variety of subjects on the administration of government programmes and provision of public services by a total of 12 government bureaux/departments ("B/Ds").

2. In the course of examining the Audit Report, the Committee has raised detailed and in-depth questions with the relevant B/Ds regarding the issues and shortcomings identified in the seven chapters of the Audit Report. The Committee has noted from the Audit Report that there were many cases in which B/Ds' practices had deviated from established procedures, guidelines or regulations. There were also common problems relating to record keeping, contract administration and monitoring of public works projects, which were repeatedly identified by the Committee in previous Director of Audit's reports. Many recommendations in the Audit Report had called for measures to be taken by B/Ds to follow up on non-compliant and outstanding cases.

3. The Committee urges the Administration to ensure that all B/Ds and government-funded organizations should learn from the Director of Audit's reports and implement necessary measures to correct the shortcomings, in particular those common ones identified by the Committee, and to prevent future non-compliance. The Committee hopes that the lessons learned will enable them to improve their control over the expenditure of public funds in the future, with due regard to economy, efficiency and effectiveness.