

# 立法會 *Legislative Council*

LC Paper No. CB(2)772/11-12(04)

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## **Panel on Home Affairs Updated background brief prepared by the Legislative Council Secretariat for the meeting on 13 January 2012**

### **National Sports Associations**

#### **Purpose**

This paper provides updated background information on the funding for and governance and monitoring of National Sports Associations ("NSAs") in Hong Kong, and highlights the views and concerns of members of the Panel on Home Affairs ("the Panel") on the issues.

#### **Background**

2. NSAs are members of the Sports Federation and Olympic Committee of Hong Kong, China ("SF&OC"), which is the National Olympic Committee ("NOC") in Hong Kong with the responsibilities to co-ordinate all local sports organizations and promote interests of sports in Hong Kong. NSAs are local governing sports organizations in the respective sports disciplines with the objectives to promote and develop local sports and participate in international sports activities. They are normally affiliated to the international or Asian federations concerned and are recognized by SF&OC as the sole official representatives for their respective sports in international events. At present, there are 74 NSAs under SF&OC.

3. NSAs are non-profit-making bodies and registered independent legal entity with many being limited companies under the Companies Ordinance (Cap. 32) and the rest being societies under the Societies Ordinance (Cap. 151). They conduct their internal affairs with full autonomy in accordance with their

## Memorandum and Articles of Association.

### Funding for NSAs

4. Before 2004-2005, NSAs received subvention from the statutory Hong Kong Sports Development Board. With the dissolution of the Board in April 2004, they have received recurrent subvention from the Sports Subvention Scheme ("SSS") administered by the Leisure and Cultural Services Department ("LCSD"). The subvention covers personnel, office and programme expenses. LCSD takes into account, among others, the key factors in **Appendix I** in determining the amount of subvention to individual NSAs. According to the Administration, the level of subvention provided to NSAs and other eligible sports organisations under SSS has increased from about \$128 million in 2004-05 to \$231 million in 2011-12. As detailed in **Appendix II**, 58 NSAs are receiving funding support from SSS in 2011-12 and the subvention to individual NSAs ranges from around \$0.5 million to \$10 million.

### Governance and monitoring of NSAs

5. According to the Administration, since the provision of funding support to NSAs through SSS in 2004, LCSD has monitored NSAs through the subvention agreement arrangement, the details of which are in **Appendix III**. In October 2009, the Audit Commission ("AC") issued an Audit Report, the key findings of which are in **Appendix IV**, on LCSD's administration of subvention to NSAs under SSS. Taking into account AC's recommendations and the views of the Public Accounts Committee ("PAC") of the Legislative Council ("LegCo") on the Audit Report, LCSD completed a review on the subvention system and finalized its recommendations in January 2011 following a consultation with SF&OC and NSAs.

6. At its meeting on 10 June 2011, the Panel received a briefing from the Administration on the measures taken/to be taken by LCSD in **Appendix V** to improve the governance and monitoring of NSAs.

### **Members' views and concerns**

7. Matters relating to the funding for and governance and monitoring of

NSAs were discussed at the Panel meetings in July 2006, April 2007 and June 2011. Members' views and concerns are summarized below.

### Governance

8. Some members expressed dissatisfaction with NSAs' malpractices, which included bureaucracy, abuse of powers for one's own interests, collusion, lack of transparency and ageing of leadership. Members noted with concern that many NSAs had operated like fraternity associations and lacked mechanisms to ensure transparency and accountability in their operation. Complaints were also filed against manipulations during elections of office bearers conducted by NSAs. In addition, there was not much turnover of the office-bearers of NSAs, and some NSAs had the same chairmen and vice-chairmen for 20 years. The remuneration of the senior management personnel of some major NSAs was also unreasonably high.

9. Regarding the ageing of the management of some NSAs, members called on the Administration to consider revamping the election system of NSAs and their membership, such as requiring them to appoint a certain number of professionals including accountants or legal practitioners as their office bearers. NSAs should be encouraged to adopt the best practices of corporate governance to enhance the transparency and accountability of their management. The Administration advised that in addition to organizing seminars with the Independent Commission Against Corruption ("ICAC"), LCSD would continue to invite professional bodies to conduct seminars for NSAs, with a view to enhancing their corporate governance and management standard.

### Monitoring of NSAs

10. On the computerized system being developed by LCSD to strengthen the monitoring of NSAs' performance and facilitate timely submission of reports by NSAs, some members expressed concern about how it would achieve the objectives and whether the existing monitoring system had any deficiencies. According to the Administration, a recommended measure in the PAC Report issued in 2010 was to computerize the submission of reports by NSAs to LCSD. In the past, a NSA had been required to manually submit four reports on each programme run by it, and LCSD needed to process tens of thousands of such reports from NSAs every year. The computerized system to be phased in over the next few years would provide a template to facilitate NSAs' reporting and allow them to submit their reports, which might contain confidential

information, through an intranet network.

11. Concern was raised as to whether LCSD could make public the information on the performance of individual NSAs in relation to the four key factors in **Appendix I** that it would take into account in determining the amount of subvention to them. There was a view that if such information could not be made public, it should be submitted to LegCo. According to the Administration, 49 out of the 58 NSAs receiving subvention from the Government had been registered as limited companies under Cap. 32. Members of the public might access their financial statements from the Companies Registry. The Administration had encouraged other NSAs which had not been registered under Cap. 32 to upload their financial statements onto their websites, and some of them had already done so. While some NSAs had incomes from sources other than the Government, the Administration would consider with them the feasibility of disclosing the information on their use of the Government's subvention to the public. The Administration undertook to report to LegCo on the performance of NSAs and the implementation of the new monitoring mechanism.

#### Training for staff of NSAs

12. Members generally expressed support for the Administration's provision of funding to NSAs to strengthen their accounting capacity by engaging additional staff. Nevertheless, some members were concerned about whether adequate training would be provided to such staff. It was suggested that the Administration might organize programmes and workshops in conjunction with the Hong Kong Institute of Directors for the management staff of NSAs on financial management and duties of directors, among others, to help improve the governance of NSAs. According to the Administration, LCSD had all along organized workshops to advise the staff of NSAs on compliance. LCSD would invite the ICAC to brief NSAs on best practice in governance and internal controls, and advise NSAs to strengthen their manpower in auditing to enhance their reporting capability.

#### Subvention to NSAs

13. Noting that LCSD would take into account, among others, the development potential of the sport promoted by individual NSAs in determining the amount of subvention to them, some members were concerned how the development potential of individual sports would be assessed. There was a view that the identification and development of talents for a sport would take

time and involve a lot of efforts, and NSAs might have difficulties to seek funding to promote sports with development potentials if the assessment criteria were too stringent. Concern was also raised as to whether the Government would provide more subvention to NSAs which were promoting more popular sports.

14. According to the Administration, the development potential of a sport was primarily concerned with the potential of nurturing elite athletes for, and popularizing, the sport. The development potential of the sport promoted by a NSA was only one of the key factors that LCSD would take into account in determining the amount of subvention to it. The amount of annual subvention to a NSA would usually remain stable, unless its participation in sports competitions or the number of programmes run by it had reduced significantly. At present, sports that received more funding were those in which local athletes performed better, such as badminton, table tennis and swimming. Resources had also been increased to promote football, given its considerable development potential.

15. Members noted that LCSD had introduced a commendation and subvention adjustment system under which NSAs with good compliance records, such as timely submission of financial reports to LCSD, would receive a Certificate of Appreciation, whereas those failing to submit required reports to LCSD despite repeated reminders might have their subvention reduced. Members sought information on the specific criteria under which a NSA would receive a commendation or penalty, and the number of NSAs which had their subvention reduced owing to their failure to meet the performance targets under LCSD's four Key Performance Areas in **Appendix V**. There was a view that the criteria for increasing or reducing the subvention for NSAs had to be fair and transparent, and NSAs had to be fully informed of such criteria.

16. According to the Administration, the performance-based approach in determining the subvention to NSAs just commenced on 1 April 2011 from 2011-2012 onwards, and NSAs had been given a one-year grace period to prepare for the new monitoring mechanism. In the Administration's view, such a mechanism would drive NSAs to fulfill their reporting duty.

#### Selection of athletes

17. Concern had been raised about the lack of transparency and fairness in the selection of athletes for participation in international sports competitions. Members noted the Administration's advice that the selection was the prerogative of SF&OC (as the NOC of Hong Kong) and the respective NSAs.

According to the Olympic Charter, NOCs were responsible for deciding upon the entry of athletes proposed by their respective national federations to the Olympic Games and the regional, continental or world multi-sports competitions under the patronage of the International Olympic Committee. Selection had to be based on not only the performance of an athlete but also his or her ability to serve as an example to the sporting youth of his or her country. NOCs needed to ensure that the entries proposed by the national federations comply in all aspects with the provisions of the Olympic Charter. NOCs had also to resist all pressures of any kind, including political, legal, religious or economic pressures which might prevent them from complying with the Olympic Charter.

### **Relevant papers**

18. A list of the relevant papers with their hyperlinks at LegCo's website is in **Appendix VI**.

Council Business Division 2  
Legislative Council Secretariat  
9 January 2012

**Key factors considered by the Leisure and Cultural Services Department  
in determining the amount of subvention to  
individual National Sports Associations ("NSAs")**

- (a) the development potential of the sport;
- (b) the staff strength and past expenditure pattern of the NSA;
- (c) the performance of the NSA against the targets set for the previous financial year, including their effectiveness in managing programmes and administering their subvention; and
- (d) the practicability and effectiveness of the annual plan and the mid-term development plan submitted by the NSA.

*Source: LC Paper No. CB(2)1973/10-11(03)*

**Appendix II****Subvention to National Sports Associations ("NSAs") in 2011-12**

	<b>Name of NSA</b>	<b>Amount of Subvention (\$)</b>
1.	Hong Kong Archery Association	1,537,579
2.	Hong Kong Amateur Athletic Association	5,534,316
3.	Hong Kong Badminton Association	10,939,255
4.	Hong Kong Baseball Association	3,698,559
5.	Hong Kong Basketball Association	8,782,125
6.	Hong Kong Billiard Sports Control Council	2,756,278
7.	Hong Kong China Bodybuilding and Fitness Association	791,744
8.	Hong Kong Boxing Association	1,125,355
9.	Hong Kong Canoe Union	3,172,769
10.	Hong Kong Chinese Martial Arts Dragon & Lion Dance Association	1,838,961
11.	Hong Kong Cricket Association	2,880,411
12.	Hong Kong Cycling Association	7,651,780
13.	Hong Kong Dancesport Association	3,050,682
14.	Hong Kong Dragon Boat Association	1,500,648
15.	Hong Kong Equestrian Federation	1,527,753
16.	Hong Kong Fencing Association	5,433,025
17.	Hong Kong Football Association	10,382,123
18.	Hong Kong, China Gateball Association	1,309,601
19.	Hong Kong Golf Association	1,449,650
20.	Gymnastics Association of Hong Kong, China	4,814,213
21.	Handball Association of Hong Kong, China	5,052,246



	<b>Name of NSA</b>	<b>Amount of Subvention (\$)</b>
22.	Hong Kong Hockey Association	2,196,950
23.	Hong Kong Ice Hockey Association	734,406
24.	Judo Association of Hong Kong, China	2,706,626
25.	Karatedo Federation of Hong Kong, China	2,537,990
26.	Hong Kong Kart Club	477,623
27.	Hong Kong Kendo Association	668,190
28.	Hong Kong Lawn Bowls Association	1,872,883
29.	Hong Kong Life Saving Society	4,954,196
30.	Hong Kong Mountaineering Union	2,506,317
31.	Hong Kong Netball Association	1,046,030
32.	Orienteering Association of Hong Kong	2,375,502
33.	Hong Kong Federation of Roller Sports	1,721,529
34.	Hong Kong, China Rowing Association	6,638,619
35.	Hong Kong Rugby Football Union	4,002,665
36.	Hong Kong Sailing Federation	887,444
37.	Hong Kong Schools Sports Federation	7,078,400
38.	Hong Kong Shooting Association	2,546,188
39.	Hong Kong Shuttlecock Association	801,238
40.	Hong Kong Skating Union	986,857
41.	Hong Kong Softball Association	1,416,081
42.	Hong Kong Sports Association of the Deaf	648,054
43.	Hong Kong Sports Association for the Mentally Handicapped	6,235,454
44.	Hong Kong Paralympic Committee & Sports Association for the Physically Disabled	6,207,071

	<b>Name of NSA</b>	<b>Amount of Subvention (\$)</b>
45.	Hong Kong Squash	10,674,707
46.	Hong Kong Amateur Swimming Association	9,799,528
47.	Hong Kong Table Tennis Association	10,615,685
48.	Hong Kong Taekwondo Association	2,143,125
49.	Hong Kong Tennis Association	7,523,678
50.	Hong Kong Tenpin Bowling Congress	4,488,438
51.	Hong Kong Triathlon Association	4,108,269
52.	Hong Kong Underwater Association	935,232
53.	University Sports Federation of Hong Kong, China	1,346,939
54.	Volleyball Association of Hong Kong, China	7,718,231
55.	Hong Kong Water Ski Association	663,362
56.	Hong Kong Weightlifting and Powerlifting Association	833,655
57.	Windsurfing Association of Hong Kong	7,910,402
58.	Hong Kong Wushu Union	3,611,350
	Miscellaneous items <sup>1</sup>	13,002,155
	<b>Total</b>	<b>231,850,142</b>

<sup>1</sup> Miscellaneous items include subvention to sports organizations, enhanced feeder programmes, training of NSA staff, organization of sports conferences, and contingency.

*Source: LC Paper No. CB(2)1973/10-11(03)*

## Appendix III

### **Subvention agreement between the Leisure and Cultural Services Department ("LCSD") and the National Sports Associations ("NSAs")**

Under the subvention agreement in 2004, NSAs are required to –

- (a) report expenditure position and activity progress to LCSD at quarterly intervals;
- (b) submit annual audit reports prepared by certified public accountants within six months after the close of financial year;
- (c) seek prior approval for any use of subvention outside the scope of approved budget;
- (d) inform LCSD on every election of office bearers and any changes of their Memorandum and Articles of Association;
- (e) allow unhindered access for the Government and the Audit Commission to enquire, examine and audit all records and accounts in respect of the subvention;
- (f) accept and act on any advice rendered by the Independent Commission Against Corruption ("ICAC") and the Government to improve public transparency and accountability in their operation; and
- (g) disclose all information relevant to the subvention funding as and when necessary.

Since 2008-2009, the subvention agreement has further required NSAs to –

- (h) provide the Government with the declarations of interests made by their office-bearers and staff, and the official records of management decisions for examination of compliance with the Code of Conduct ("Code") and procurement guidelines ("Guideline") provided by ICAC;
- (i) inform the Government of any amendment to their Code and Guidelines; and
- (j) include in annual audit reports an opinion of the auditors of NSAs as to NSA's compliance with the Subvention Agreement, their Code and Guidelines.

*Source: LC Paper No. CB(2)2492/05-06(02) & CB(2)1206/08-09(01).*

## Report No. 53 of the Director of Audit — Chapter 1

### ADMINISTRATION OF THE SPORTS SUBVENTION SCHEME

#### Summary

1. In pursuit of its objectives on sports development, the Government provides funding support to National Sports Associations (NSAs). NSAs are local governing sports organisations in the respective sports disciplines established with the objectives to promote and develop local sports, and to participate in international sports activities. Since April 2004, the Leisure and Cultural Services Department (LCSD) has administered a Sports Subvention Scheme. In 2009-10, the recurrent subvention granted to 58 NSAs under the Scheme was \$179.9 million. The Audit Commission (Audit) has recently visited six NSAs and conducted a review on the LCSD's administration of the Sports Subvention Scheme.

#### Allocation of subvention

2. *Different approaches in determining subvention.* Audit reviewed the LCSD's subvention allocation system and found that there were two different approaches in determining the subvention. For some sports programmes, the subvention was determined by netting off the estimated income from the estimated expenditure, subject to a ceiling calculated by applying the maximum subvention percentage to the estimated expenditure. For others, the subvention was directly determined by applying the maximum subvention percentage to the estimated expenditure. The latter approach could lead to the granting of a larger subvention than the former. However, it was unclear from the LCSD records why different approaches were used. *Audit has recommended that the Director of Leisure and Cultural Services should review the different approaches in determining the subvention to see if they are appropriate and conform to the laid down principles.*

3. *Assessment of expenditure and income estimates.* According to the LCSD operational guidelines, the LCSD staff have to vet NSAs' budgets for sports programmes to ensure that the expenditure and income estimates are reasonable having regard to the preceding year's information. Audit found that the LCSD was unable to do so for two programmes of an NSA because the preceding year's information was not available. In the event, there was significant variance between the estimated and the actual expenditure and income. *Audit has recommended that the Director of Leisure and Cultural Services*

should monitor any significant variance between NSAs' budgets and actual outcome, and seek explanations from the NSAs concerned.

4. **Vetting of budgets submitted by NSAs.** In a sample check of the LCSD's vetting process, Audit found that there were calculation errors in making adjustments to some budgets and some vetted budgets were not properly filed. *Audit has recommended that the Director of Leisure and Cultural Services should: (a) remind LCSD staff to be careful in making adjustments to NSAs' budgets for subvention allocation purpose; and (b) ensure that the vetted budgets are properly filed.*

#### **Monitoring of NSAs' performance**

5. **Monitoring mechanism.** The LCSD monitors NSAs' performance by reviewing reports and financial statements of subvented programmes submitted by NSAs at regular intervals. The LCSD also conducts on-site inspections of these programmes for monitoring the progress and assessing the results achieved.

6. **Late submission.** In a sample check of six NSAs, Audit found that there was delay in their submission of reports and financial statements to the LCSD. For example, four of them were late in submitting all 8 quarterly reports for 2007-08 and 2008-09. As at 31 July 2009, 36 overdue quarterly reports were received after an average delay of 2.8 months. The LCSD was not timely in issuing reminders for the outstanding reports. *Audit has recommended that the Director of Leisure and Cultural Services should: (a) remind NSAs to submit timely reports and financial statements; (b) ensure that LCSD staff take timely follow-up action on late submissions; and (c) consider invoking the subvention agreement provision of withholding subvention for repeated cases of late submission of reports and financial statements.*

7. **Inadequacies and non-compliance in reporting.** Audit found that there were inadequacies and non-compliance in reporting some required information by the six NSAs. For example, all six NSAs did not report cancellation of sports programmes in their 2007-08 quarterly reports. Five of them did not report participants' feedback in their evaluation reports. *Audit has recommended that the Director of Leisure and Cultural Services should: (a) remind NSAs to properly prepare reports and financial statements; (b) revise the report forms to facilitate NSAs to report the required information; and (c) provide further guidelines for LCSD staff to ensure that their checking of reports and financial statements is complete and comprehensive.*

8. **Long time taken to process submitted accounts.** Audit found that the LCSD had taken, on average, 16.6 months to process the 2006-07 accounts submitted by the six NSAs.

*Audit has recommended that the Director of Leisure and Cultural Services should take measures to expedite the processing of annual accounts.*

9. ***Unspent balance of lump sum subvention.*** For four categories of sports programmes, the LCSD allocated a lump sum subvention for each of these categories. According to the subvention agreement, an NSA shall implement the sports programmes and any unspent subvention of cancelled programmes shall be returned to the Government. The LCSD's practice was that it would allow an NSA to retain the unspent subvention as reserve fund if any one of the programmes of a lump sum subvention was carried out. This practice may not be conducive to encouraging an NSA to implement all programmes of a lump sum subvention. *Audit has recommended that the Director of Leisure and Cultural Services should review the practice of allowing an NSA to retain as reserve fund the unspent lump sum subvention arising from cancellation of programmes.*

10. ***On-site inspections of subvented programmes.*** The LCSD has laid down guidelines for inspecting subvented programmes held in non-LCSD venues. However, there are no guidelines for inspecting programmes held in LCSD venues despite that most of the programmes were held therein. Audit found that for some programmes held in LCSD venues, the inspection percentages varied from 88% to 3%. For some programmes held in non-LCSD venues, the laid down inspection guidelines were not complied with. *Audit has recommended that the Director of Leisure and Cultural Services should: (a) lay down guidelines on inspecting sports programmes held in LCSD venues, taking into account risk factors and the need for reasonable coverage; and (b) conduct management reviews to ensure that the laid down guidelines on inspecting NSAs' sports programmes are complied with.*

#### **Internal controls of NSAs**

11. ***Quality assurance checks.*** Since 2005, the Quality Assurance Section (QAS) of the LCSD has conducted quality assurance checks on NSAs to review their internal control procedures and accounting records. The QAS had identified common internal control weaknesses and reporting errors in NSAs' annual accounts, and forwarded its findings and recommendations to the Sports Funding Office (SFO) of the LCSD and the NSAs concerned. However, the SFO took a long time to follow up the QAS recommendation relating to one NSA. The senior management of the LCSD was not involved in monitoring the implementation of the QAS recommendations. Furthermore, the LCSD had not organised training to help NSAs improve their internal controls for more than two years. *Audit has recommended that the Director of Leisure and Cultural Services should: (a) lay down procedures to follow up the QAS findings and recommendations; (b) ensure that the senior management regularly monitors the implementation of the QAS recommendations; and (c) organise more training for NSAs to help them improve their internal controls.*

12. **Internal control weaknesses.** Audit reviewed the internal controls of the six NSAs to see if the QAS recommendations had been implemented. Audit found that there were similar internal control weaknesses to those identified by the QAS. Furthermore, the NSAs did not circulate their procurement guidelines and code of conduct regularly to office-bearers and staff. *Audit has recommended that the Director of Leisure and Cultural Services should: (a) require NSAs to provide progress reports on their implementation of the QAS recommendations; and (b) remind NSAs to comply with the requirement of circulating their procurement guidelines and code of conduct to office-bearers and staff at regular intervals.*

13. **Reporting errors in annual accounts.** Audit sample checked the 2007-08 accounts of the six NSAs and found that there were similar reporting errors to those identified by the QAS. For example, expenditure claims ineligible for subvention or exceeding the spending limits were included in some accounts. There were omissions in reporting income by some NSAs. Furthermore, the NSAs had not kept the subvention funds and their own funds in separate bank accounts, thus giving rise to difficulties in reporting the bank interest income in the 2007-08 annual accounts. *Audit has recommended that the Director of Leisure and Cultural Services should: (a) remind NSAs to follow the laid down requirements in preparing their annual accounts; (b) follow up the reporting errors identified by Audit in the six NSAs' 2007-08 accounts and check whether there are similar errors in other NSAs' annual accounts; and (c) require NSAs to keep separate bank accounts for subvention funds.*

14. **Audit arrangements for annual accounts.** Before 2008-09, there was no requirement for an NSA's auditor to check and express an opinion on whether the NSA's annual accounts had been prepared in accordance with the LCSD's laid down requirements. The subvention agreements for 2008-09 and onwards have included such audit requirements. However, the LCSD had not revised the sample auditor report to take into account the new audit requirements. Audit also noted that the six NSAs had not issued engagement letters to set out the scope of the audit of their annual accounts. As such, there was no assurance that the LCSD's stipulated audit requirements had been clearly communicated to the NSAs' auditors. *Audit has recommended that the Director of Leisure and Cultural Services should: (a) revise the sample auditor report to take into account the stipulated audit requirements; and (b) require NSAs to issue engagement letters to their auditors, clearly setting out the stipulated audit requirements.*

#### **Response from the Administration**

15. The Director of Leisure and Cultural Services accepts the audit recommendations.

November 2009

**Measures taken/to be taken by the Leisure and Cultural Services Department ("LCSD") to improve the governance and monitoring of National Sports Associations ("NSAs")**

- (a) adopting a performance-based approach in determining the subvention for NSAs, so that NSAs' achievements under the four Key Performance Areas (viz. organisation of programmes; performance of athletes; development of sport; and corporate governance and compliance for NSAs) will be linked to the amount of subvention provided to them;
- (b) introducing a commendation and subvention adjustment system whereby NSAs with good compliance records in areas such as timely submission of financial reports will receive a Certificate of Appreciation, while those which fail to submit required reports to LCSD despite repeated reminders may however result in a reduction in subvention;
- (c) adopting an "output-based" approach for monitoring NSAs' use of subvention so as to increase flexibility for NSAs without compromising monitoring control;
- (d) upgrading the auditing requirements for NSAs' accounts and adopting a "risk-based" approach for conducting systemic site inspections of NSAs' programmes;
- (e) developing a computerized system to strengthen the monitoring of NSAs' performance and compliance, as well as facilitate timely submission of reports by NSAs;
- (f) organising regular workshops and seminars to brief NSAs on ways to improve their governance and internal controls and comply with the accounting and auditing requirements;
- (g) providing funding for NSAs from 2011-12 onwards to engage additional staff or upgrade existing posts to strengthen their administrative and accounting capacity; and
- (h) collaborating with the Independent Commission Against Corruption in compiling a best practice checklist to help NSAs further improve standards of governance and internal controls.



**Relevant papers on  
National Sports Associations**

Committee	Date of meeting	Paper
Panel on Home Affairs	3.7.2006 (Item II)	<a href="#">Agenda</a> <a href="#">Minutes</a>
Panel on Home Affairs	13.4.2007 (Item V)	<a href="#">Agenda</a> <a href="#">Minutes</a>
Panel on Home Affairs	17.4.2009	<a href="#">CB(2)1206/08-09(01)</a>
Public Accounts Committee	14.12.2009	<a href="#">Programme</a>  <a href="#">Director of Audit's Report No. 53 (Chapter 1)</a>  <a href="#">P.A.C. Report No. 53</a> <a href="#">Pages 40 - 60</a>  <a href="#">Government Minute in response to P.A.C. Report No. 53</a> <a href="#">Pages 19 - 22</a>  <a href="#">P.A.C. Report No. 55</a> <a href="#">Pages 20 - 24</a>  <a href="#">Government Minute in response to the P.A.C. Report No. 55</a> <a href="#">Pages 9 - 13</a>
Panel on Home Affairs	8.1.2010 (Item V)	<a href="#">Agenda</a> <a href="#">Minutes</a>
Panel on Home Affairs	10.6.2011 (Item IIIb)	<a href="#">Agenda</a>