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Replies to initial written questions raised by Finance Committee Members in examining the Estimates of Expenditure 2018-19

Controlling Officer : Director of Audit

Session No. : 3

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CONTROLLING OFFICER'S REPLY

AUD001

(Question Serial No. 3134)

Head: (24) Audit Commission

Subhead (No. & title): ()

Programme: Not Specified

Controlling Officer: Director of Audit (David SUN)

Director of Bureau: Not Specified

Question:

Regarding the provision of sign language interpretation services in the past 5 years, will the Government inform this Committee of the following:

1. Whether sign language interpretation services were provided. If yes, the frequency, occasions and causes for providing sign language interpretation services in each year;
2. Further to the above question, the frequency, occasions and causes for providing sign language interpretation services in each year; and the total expenditure involved in each year;
3. Whether the Government will consider allocating more resources to improve the services for communicating with the deaf and/or persons with hearing impairment in future. If yes, what are the details (including measures, manpower and expenditure involved and timetable, etc.)? If no, what are the reasons?

Asked by: Hon LEUNG Yiu-chung (Member Question No. (LegCo use): 54)

Reply:

The Audit Commission performs various audits each year to help the Government and public sector organisations enhance their performance. The Director of Audit submits to the President of the Legislative Council (LegCo) one report on the Accounts of the Government of the Hong Kong Special Administrative Region in October and two reports on the results of value for money audits in April and October respectively. The Director of Audit attends meetings and hearings held by the Public Accounts Committee of LegCo to consider the findings in the Director of Audit's reports.

In the past five years (2013-14 to 2017-18), there was no operational need for the provision of sign language interpretation service by the Audit Commission. If such a need arises, the Audit Commission will hire the service from the service providers in the market.

- End -

CONTROLLING OFFICER'S REPLY

AUD002

(Question Serial No. 3793)

Head: (24) Audit Commission

Subhead (No. & title): ()

Programme: (1) Regularity Audit

Controlling Officer: Director of Audit (David SUN)

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

Regarding financial and staffing provision, provision for 2018-19 is \$5.3 million (9.2%) higher than the revised estimate for 2017-18. This is partly due to the creation of new posts. What are the details of the posts to be created, including number, job duties and remuneration?

Asked by: Hon WONG Ting-kwong (Member Question No. (LegCo use): 66)

Reply:

The new posts to be created in 2018-19 are 1 Auditor and 3 Examiners. The remuneration will amount to \$2,337,600.

In view of the increase in the number of government systems/programmes involving significant spending and large volume of transactions, the new posts are deployed to strengthen the conducting of more broad-based and in-depth risk and compliance audits, to ensure that the public funds are spent for the purposes approved by the Legislative Council and the relevant laws and regulations which govern the management of public funds are complied with.

- End -

CONTROLLING OFFICER'S REPLY

AUD003

(Question Serial No. 3801)

Head: (24) Audit Commission

Subhead (No. & title): ()

Programme: (1) Regularity Audit

Controlling Officer: Director of Audit (David SUN)

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

The performance indicator of “man-hours spent (estimated)” in 2018-19 sees a significant increase of 11 276 over that for 2017-18. What are the reasons for that?

Asked by: Hon WONG Ting-kwong (Member Question No. (LegCo use): 65)

Reply:

Comparing with the revised estimate of 2017-18, the number of man-hours to be spent on Programme (1) will increase by 11 276 (12%) from 93 976 to 105 252. This is mainly attributed to the creation of four new posts (i.e. 1 Auditor and 3 Examiners) in 2018-19. The new posts are deployed to strengthen the conducting of more broad-based and in-depth risk and compliance audits in view of the increase in the number of government systems/programmes involving significant spending and large volume of transactions. Also, the man-hours spent in 2017-18 were lower than the original estimate owing to the time gaps in filling of vacancies arising from natural wastage.

- End -

CONTROLLING OFFICER'S REPLY

AUD004

(Question Serial No. 3804)

Head: (24) Audit Commission

Subhead (No. & title): ()

Programme: (1) Regularity Audit

Controlling Officer: Director of Audit (David SUN)

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

In the Controlling Officer's Report of the Audit Commission, the indicator "providing assurance on combined actual expenditure and revenue in accounts audited (\$billion)" is available in 2016-17. Why is it not possible to estimate in 2017-18 and 2018-19?

Asked by: Hon CHEUNG Chiu-hung, Fernando (Member Question No. (LegCo use): 55)

Reply:

The aim of Programme (1): Regularity Audit is to provide the Legislative Council with an overall assurance that the financial and accounting transactions of the Government and the funds of a public or quasi-public nature are proper and that they conform to accepted accounting standards.

The Audit Commission (the Commission) audits the accounts of all government bureaux, departments and offices, and the accounts of the Hong Kong Housing Authority, the Exchange Fund, the trading funds and the funds established under section 29 of the Public Finance Ordinance (Cap 2). The Commission also audits non-government fund accounts and subvention expenditure. The indicator "providing assurance on combined actual expenditure and revenue in accounts audited (\$billion)" seeks to measure the effectiveness in meeting the above aim.

In 2016-17, the Commission audited a combined \$1,182 billion of expenditure and revenue relating to 82 accounts, including the General Revenue Account, the Capital Works Reserve Fund, the Hong Kong Housing Authority, the Exchange Fund, other non-government fund accounts and subvention expenditure.

In 2017-18 and 2018-19, the number of accounts to be certified will be 83 and 85 respectively. As not all of these accounts have the same fiscal year-end date, at the time of preparing the Controlling Officer's Report, information on the expenditure and revenue of some accounts was not yet available to enable the Commission to provide an accurate estimate of the combined figures of actual expenditure and revenue.

- End -