

Consideration of the Director of Audit’s Report tabled in the Legislative Council on 27 November 2024 In line with past practice, the Committee did not consider it necessary to investigate in detail every observation contained in the Director of Audit’s Report, and selected Chapter 1 “Nano and Advanced Materials Institute” and Chapter 7 “Tuen Mun - Chek Lap Kok Link” of the Director of Audit’s Report No. 83 for detailed investigation. The Committee also sought and obtained information from the Administration on some of the issues raised in other chapters of the Director of Audit’s Report No. 83. The Administration’s responses have been included in this Report.

2. **Meetings** The Committee held a total of five meetings and four public hearings in respect of the subjects covered in this Report. During the public hearings, the Committee heard evidence from a total of 17 witnesses, including two Directors of Bureau and three Heads of Department. The names of the witnesses are listed in *Appendix 3* to this Report. The evidence of the witnesses who appeared before the Committee, and the Committee’s specific conclusions and recommendations, based on the evidence and on its deliberations on the relevant subjects, are set out in Chapters 1 and 7 of Part 7 of this Report.

3. The live broadcasts and archives of the Committee’s public hearings are available on the Legislative Council website.

4. **Acknowledgements** The Committee wishes to record its appreciation of the cooperative approach adopted by all the persons who were invited to give evidence in the public hearings, and to all the bureaux/departments which provided the Committee with detailed information to facilitate the Committee’s consideration of the Director of Audit’s Report No. 83. 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.