



# **AUDIT COMMISSION CONTROLLING OFFICER'S ENVIRONMENTAL REPORT 2023**

## **INTRODUCTION**

Established under Article 58 of the Basic Law, the Audit Commission functions independently and is accountable to the Chief Executive of the Hong Kong Special Administrative Region. The Commission carries out two types of audit: regularity audits and value for money audits. Regularity audits are intended to provide an overall assurance of the general accuracy and propriety of the financial and accounting transactions of the Government and other audited bodies. Value for money audits are intended to provide independent information, advice and assurance about the economy, efficiency and effectiveness with which any government bureau/department, or audited organisation has discharged its functions. As at 31 December 2023, the Commission had an establishment of 198.

## **OUR ENVIRONMENTAL POLICY**

2. The Commission is committed to ensuring that our operations are conducted in an environmentally responsible manner and meeting the commitments of the Clean Air Charter. To help promote environmental protection and reduce air emissions, the Commission:

- adopts green housekeeping practices and energy-efficient measures; and
- carries out value for money audits on selected government activities which have a significant environmental impact and on related environmental issues, with a view to highlighting areas for improvement in the implementation of Government's environmental policies.

## **HOUSEKEEPING PRACTICES AND ENERGY-EFFICIENT MEASURES**

3. The Commission is committed to adopting green housekeeping practices and energy-efficient measures. Since 1993, a Green Manager at Directorate level has been appointed to introduce and review initiatives to improve the Commission's green housekeeping practices and energy-efficient measures. Throughout the years, the range of initiatives has expanded. Staff of the Commission are required to follow the green measures below:

## **Paper saving measures**

### ***Reduction of paper and envelope consumption:***

- use emails and intranet for communication and dissemination of information;
- disseminate the Audit Reports on the Internet (<https://www.aud.gov.hk>);
- use PC-based faxes;
- use plain paper fax machines;
- avoid using fax leader pages;
- avoid sending original documents after they have been sent by fax or email;
- adopt electronic templates of letterhead, memo and forms to avoid pre-printed copies;
- use photocopiers and printers with duplex printing function;
- use both sides of paper;
- minimise photocopies by circulating circulars and other documents mainly through emails instead of issuing personal copies to officers;
- review distribution lists regularly;
- use old sets of documents for re-circulation;
- send unclassified documents without envelopes;
- reuse old envelopes and loose minute jackets/use transit envelopes if required;
- send greeting cards in festive seasons by electronic means; and
- endeavour to acquire electronic instead of hard copies of reference materials from other government bureaux/departments.

### ***Reuse of paper:***

- place “reuse green boxes” at designated locations to collect paper used on one side for reuse; and
- use blank side of used paper for drafting, photocopying and printing documents (including fax).

### ***Recycling of paper:***

- print Audit Reports using recycled paper or paper made from woodpulp derived from renewable forests; and
- place “recycle green boxes” at designated locations to collect waste paper for recycling.

## **Energy saving measures**

- set air conditioning temperature at 25.5°C;
- use venetian blinds to adjust room temperature when necessary;
- implement office lighting adjustments by employing occupancy sensors;
- use energy-efficient fluorescent tubes;
- colour-code the individual lighting switches in multiple-switch circuits to identify lights not in use;

- switch off lights, air conditioning, computers and electrical appliances not in use;
- unplug all hand-held equipment chargers from socket outlets when not in use;
- minimise the use of personal electrical appliances such as heater, fan, lamp and kettle;
- set office equipment to energy saving mode during office hours;
- install timer adaptors to turn off office equipment after office hours;
- use computer workstations and printers with automatic energy saving function;
- turn off the monitor when leaving the office, even for a short period; and
- turn off non-essential servers at night, on Saturdays and public holidays.

### **Publicity/education measures**

- issue internal circular to regularly remind all staff on the economical use of paper and energy saving;
- place notices near photocopiers to remind staff to make photocopies using reusable paper and to collect waste paper for recycling; and
- encourage staff to attend environmental seminar.

### **Other green measures**

- enforce smoke-free work place policy in all offices;
- arrange regular cleaning of carpet;
- clean air ducts regularly with a view to maintaining good air ventilation;
- conduct regular indoor air quality checking;
- place air purifiers near photocopiers;
- use recyclable laser printer cartridges;
- collect used printer cartridges for reuse;
- use refillable ball pens and clutch pencils;
- minimise use of products which are not environmental friendly (e.g. correction fluid);
- repair instead of replace;
- use hand-dryers in washrooms;
- install automated sensors for toilet flushing;
- reuse decorative materials in festive seasons;
- provide recycling bins in the pantry for collecting waste plastic bottles and cans; and
- use of environmental friendly sundries items.

## **GREEN HOUSEKEEPING PRACTICES AND ENERGY-EFFICIENT MEASURES**

### **REDUCE PAPER CONSUMPTION AND ENHANCE PAPER RECYCLING**

4. In 2023, the Commission consumed 2,230 reams of paper and collected 2,450 kg of waste paper for recycling. All paper used in 2023 was recycled paper with at least 50% recycled pulp. The Commission will continue to encourage staff to minimise paper consumption and enhance paper recycling.

### **REDUCE ENERGY CONSUMPTION**

5. The 2019 Policy Address announced a green energy target of 6% improvement in energy performance for the 5-year period from 2020-21 to 2024-25 under comparable operating conditions in 2018-19 as the baseline. The Commission consistently oversees energy usage and explores further opportunities for electricity conservation. Given that a significant portion of Hong Kong's electricity is produced through non-renewable fossil fuels, any reductions will positively impact local and regional air quality, [A1] and help alleviate climate change. Energy-efficient measures are widely adopted in our offices. Such practices include using occupancy sensors to adjust office lighting, switch off unused electrical appliances, and setting air-conditioning at appropriate room temperature, etc.

6. There are two departmental vehicles in the Commission. The total mileage in 2023 was 13,371 km and the unleaded fuel consumption was about 1,727 litres. The related emission was about 12.03 kg of NO<sub>x</sub>.

### **CARBON AUDIT**

7. Carbon audit provides a systematic and scientific approach to account for and report on the greenhouse gas emissions arising from buildings and identify areas of improvement, with a view to reducing or offsetting greenhouse gas emissions arising from buildings. In 2023, the Commission continued to provide information to the building management office for carbon audits of the office building.

### **INDOOR AIR QUALITY**

8. Indoor air quality certificate of “good class” has been issued to the High Block, Queensway Government Offices (where the Commission headquarters is located), with a valid period up to February 2025.

## **AUDIT STUDIES ON ENVIRONMENTAL ISSUES**

### **PERFORMANCE AND TARGET**

9. In 2023, the Commission issued a value for money audit report, “Recycling Fund” (Chapter 5 of the Director of Audit’s Report No. 81 of October 2023 – see paras. 10 and 11), covering environmental-related issues.

10. In support of the sustainable development of the recycling industry and with the approval of funding by the Finance Committee of the Legislative Council in July 2015, the \$1 billion Recycling Fund (RF) was launched in October 2015. The objective of RF is to promote the recovery and recycling of waste by facilitating the recycling industry to upgrade its operational capabilities and efficiency for the sustainable development of the recycling industry. The Environmental Protection Department (EPD) is responsible for the administration of RF. EPD has engaged the Hong Kong Productivity Council as the implementation partner and the secretariat of RF (RF Secretariat) to assist in the development, promotion, management, operation and monitoring of RF activities with effect from September 2015. RF Secretariat’s Standard Operating Procedure sets out internal timeframes for processing RF applications and funding disbursements. Since the launch of RF in October 2015 and up to March 2023, there were a total of 3,222 processed applications. It was noted that the processing time of 506 (16%) applications was more than 180 days, ranging from 181 to 608 days. From January 2020 (i.e. introduction of the 14-calendar-day timeframe for disbursing funding to the grantee upon completion of necessary verification procedures by RF Secretariat) to March 2023, RF Secretariat processed 289 funding disbursement requests. For 50 (17%) funding disbursement requests, funding was disbursed to grantees 15 to 60 days (averaging 26 days) after completing the verification procedures, not meeting the 14-calendar-day timeframe.

11. The Commission has made a number of recommendations to address the issues.

12. The Commission will continue to conduct value for money audit studies on issues which have significant environmental impact.

### **THE WAY FORWARD**

13. The Commission will make continued efforts to help promote environmental protection through adopting green housekeeping practices as well as energy-efficient measures, and carrying out value for money audits on environmental issues.

### **FEEDBACK**

14. We value very much your feedback, which would be invaluable for further improving our work on environmental protection in the coming years. If you have any comments or suggestions, please let us know by any of the following means:

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6th Floor, High Block, Queensway Government Offices,  
66 Queensway, Hong Kong

(Attention: Departmental Secretary)

Fax: (852)2824 2087

E-mail: [enquiry@aud.gov.hk](mailto:enquiry@aud.gov.hk)