



**Audit Commission**

The Government of the  
Hong Kong Special  
Administrative Region

# Serving Community With Knowledge And Action

March 2025

**LAM Chi Yuen Nelson**  
**林智遠** Director of Audit



# Audit Commission – Who are we?

# Once Upon a Time .....



# Once Upon a Time ..... From 1844

- **1844**

- Appointed the first **Director of Audit** in Hong Kong
- One of the oldest government departments in Hong Kong

- **1971**

- Enacted the **Audit Ordinance** (Cap. 122)

- **1997**

- The Hong Kong Special Administrative Region (HKSAR) has been established since 1 July 1997.....

# One Country, Two Systems



# Basic Law – Article 58

- A **Commission of Audit** shall be established in the HKSAR.
  - It shall
    - function **independently** and
    - be **accountable to the Chief Executive**.

Independence

Accountability



# Basic Law – Article 48

- The **Chief Executive** of the HKSAR shall exercise the following powers and functions:
  5. To nominate and to report to the **Central People's Government** for **appointment** the following **principal officials**:
    - Secretaries and Deputy Secretaries of Departments,
    - Directors of Bureaux,
    - Commissioner Against Corruption,
    - **Director of Audit,**
    - Commissioner of Police .....

Independence

Authority



# Audit Ordinance

- In the performance of his **duties** and the exercise of his **powers** under the Audit Ordinance, the **Director of Audit**:
  - shall **have access to all** records, books, vouchers, documents, cash, receipts, stamps, securities, stores and any other Government property in the possession of any public officer;
  - may **require any public officer** to give such explanation, or to furnish such information, as the Director may think fit in order to enable the Director to discharge his duties; and
  - shall **not be subject to the direction or control** of any other person or authority.





# Audit Ordinance and the DA's Reports

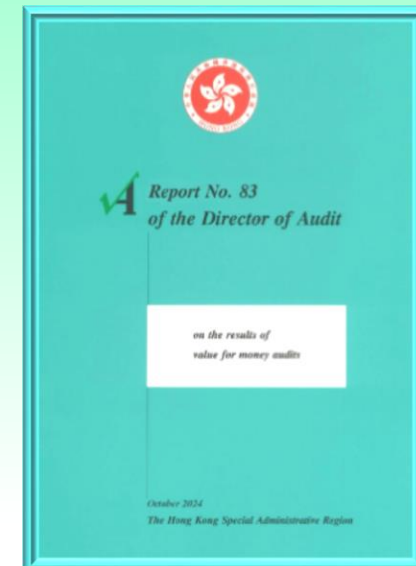
- The Director of Audit submits three **reports** each year to the **President of the Legislative Council** (LegCo):
  - One on the Accounts of the Government of Hong Kong Special Administrative Region under section 12 of the Audit Ordinance (i.e. **Regularity Audit**); and
  - Two on the results of **Value for Money Audits**.
- All the reports are published and can be found on our and LegCo's websites

**Regularity Audit**

**Value for Money Audit**

**Accountability**

**Transparency**



# One Country, Two Systems

## Strengthened in a New Page

Independence

Accountability

Authority

Powers

Transparency



# **Audit Commission – What do we do?**

# Our Mission

- To provide **independent, professional** and **quality** audit services in order to help the **Government** and **public sector organisations enhance** public sector

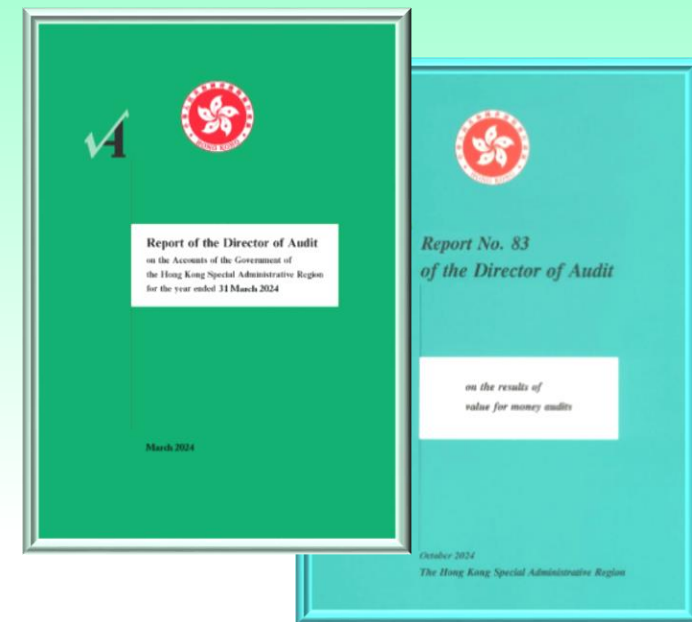
- *performance* and
- *accountability*

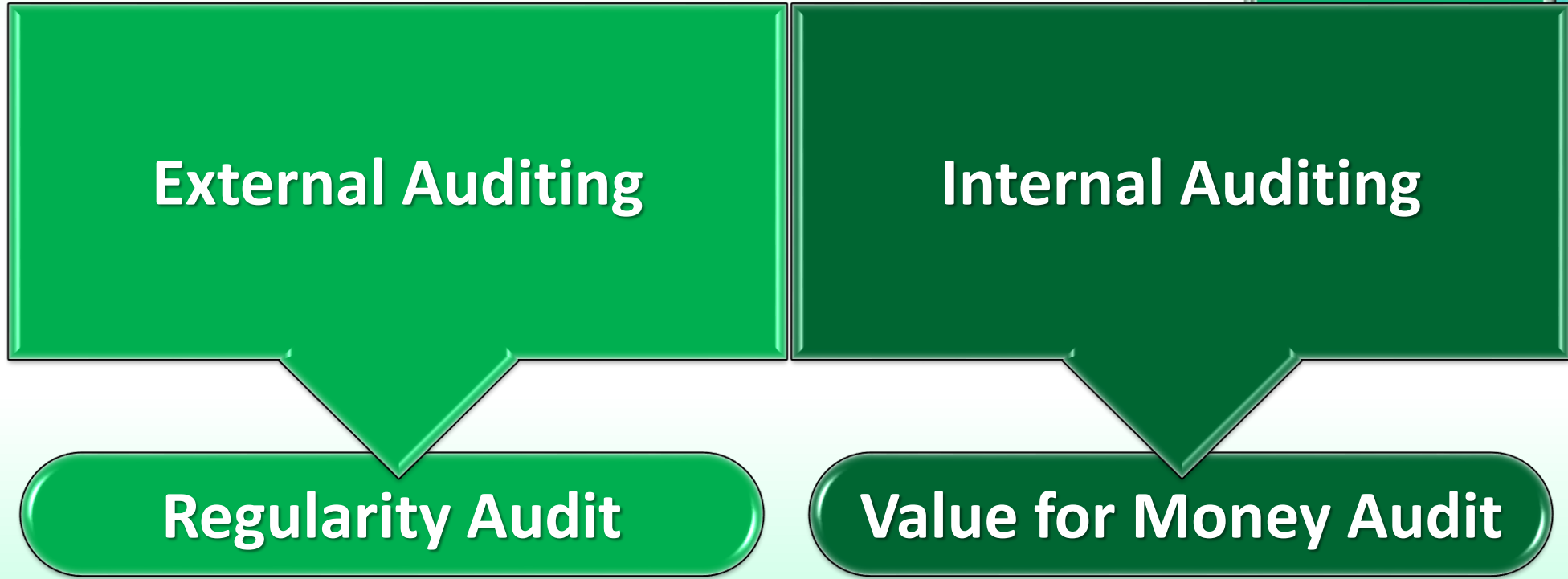
in Hong Kong

- We achieve our Mission by conducting:

**Regularity Audit**

**Value for Money Audit**







Serving **Community**  
With **Knowledge And Action**



爾俸爾祿  
民膏民脂  
下民易虐  
上天難欺



# **Audit Commission – What's more?**





Not Only in Hong Kong .....



# Not Only in Hong Kong .....

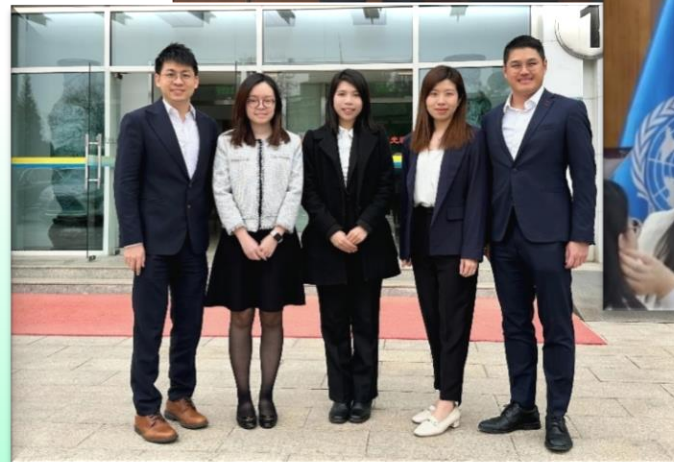


Not Only with Hong Kong .....



# Not Only for Hong Kong .....

- Participated in professional and independent audits in the **United Nations**
  - To help the United Nations to
    - improve management and performance,
    - enhance transparency and accountability, and
    - improve reform and governance.





# **Serving Community With Knowledge And Action**





# **Audit Commission – Next Report?**

To be released in **April** (next month)







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