

# Report No. 77 of the Director of Audit

Report No. 77 of the Director of Audit on the results of value for money audits (VFM Audit Report No. 77) was tabled in the Legislative Council (LegCo) this morning (April 27).

Value for money audit is an examination into the economy, efficiency and effectiveness with which any bureau of the Government Secretariat, department, agency or other public body has discharged its functions. VFM Audit Report No. 77 covers a variety of subjects on the administration of government programmes and provision of public services.

The submission of VFM Audit Report No. 77 to the President of LegCo was originally due in October 2021. In light of the prorogation of the sixth LegCo on October 30, 2021, the Chief Executive of the Hong Kong Special Administrative Region had given approval for deferring the submission of the Report to no later than April 7, 2022, i.e. the deadline for submission of Report No. 78 of the Director of Audit on the results of value for money audits (VFM Audit Report No. 78). In the event, VFM Audit Report No. 77 was submitted to the President of LegCo on April 6, 2022.

VFM Audit Report No. 77 comprises the following eight chapters:

Chapter	Subject
1	Highways Department: Maintenance of public footpaths
2	Kai Tak District Cooling System
3	Leisure and Cultural Services Department: Provision and management of sports grounds
4	Licensing and examination services for vehicles
5	Management of flushing water supply
6	Safeguarding employees' rights and benefits under labour laws
7	The Mental Health Association of Hong Kong
8	Youth College

â€‹The Report is available on the Audit Commission's website at [www.aud.gov.hk](http://www.aud.gov.hk).

Regarding VFM Audit Report No. 78, in light of the need for the Government as a whole to concentrate all efforts to fight the COVID-19 epidemic, the Audit Commission, with the agreement of the President of LegCo, the Public Accounts Committee and the Financial Services and the Treasury Bureau, has deferred the submission of the Report to no later than October 31, 2022 (i.e. the deadline for submission of Report No. 79 of the Director of Audit on the results of value for money audits). In accordance with the

value for money audit guidelines tabled in the Provisional LegCo on February 11, 1998, approval of the Chief Executive has been obtained for the deferral.