

# Reports of the Director of Audit

The Report of the Director of Audit on the Accounts of the Government of the Hong Kong Special Administrative Region for the year ended 31 March 2023 (Report on the Government Accounts) and Report No. 81 of the Director of Audit on the results of value for money audits were tabled in the Legislative Council this morning (November 29).

The Report on the Government Accounts provides an overall assurance that the financial statements properly present the assets and liabilities of the Government as at March 31, 2023, and the receipts and payments for the year that ended on that date.

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. Report No. 81 of the Director of Audit covers a variety of subjects on the administration of government programmes and provision of public services.

Report No. 81 comprises the following eight chapters:

## Chapter Subject

- 1 Expansion of Tai Po Water Treatment Works
- 2 Licensing of food premises
- 3 Maintenance and modernisation of lifts and escalators in public rental housing estates
- 4 Provision of barrier-free facilities in public rental housing estates
- 5 Recycling Fund
- 6 Regulatory control of food premises
- 7 Reindustrialisation and Technology Training Programme
- 8 The Chinese University of Hong Kong:  
Campus facilities operated by external entities

The Report on the Government Accounts and Report No. 81 of the Director of Audit on the results of value for money audits are available on the Audit Commission's website at [www.aud.gov.hk](http://www.aud.gov.hk).