

Report 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 2021 (Report on Government Accounts) was tabled in the Legislative Council (LegCo) this morning (September 15).

The Report on Government Accounts provides an overall assurance that the financial statements properly present the assets and liabilities of the Government as at March 31, 2021, and the receipts and payments for the year ended on that date.

The Report on Government Accounts is available on the Audit Commission's website at www.aud.gov.hk.

In light of the prorogation of the sixth LegCo on October 30, 2021, the normal procedures for submitting the Report on Government Accounts and Report No. 77 of the Director of Audit on the results of value for money audits to the President of LegCo in October 2021 and tabling the Reports in November 2021 cannot be adopted. In consideration of the circumstances, the Audit Commission, with the agreement of the President of LegCo, the Public Accounts Committee and the Financial Services and the Treasury Bureau, (a) has advanced the submission and tabling of the Report on Government Accounts to September 10 and September 15 respectively in 2021 (in 2020 the dates were October 30 and November 25 respectively) and (b) will defer the submission of Report No. 77 of the Director of Audit on the results of value for money audits to the next term of LegCo and 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). 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.