

**Subjects of VFM audits completed by the Audit Commission
between January 2015 and June 2025
with outstanding follow-up actions**

Chapter No.	Subject
<i>Director of Audit's Report No. 84 (March 2025) (Note 1)</i>	
1	Dedicated Fund on Branding, Upgrading and Domestic Sales
2	Hong Kong Council for Accreditation of Academic and Vocational Qualifications
3	Lantau Conservation Fund
4	Management of Mandatory Window Inspection Scheme by the Buildings Department
5	Maritime and Aviation Training Fund
6	Street cleansing services
7	The Society for the Aid and Rehabilitation of Drug Abusers
8	Working Family Allowance Scheme
<i>Director of Audit's Report No. 83 (October 2024) (Note 2)</i>	
1	Nano and Advanced Materials Institute
2	Planning and management of sheltered space within Hong Kong waters
3	Producer Responsibility Scheme on Waste Electrical and Electronic Equipment
4	Regulation of operations of small unmanned aircraft
5	Residential Care Service Voucher Scheme for the Elderly
6	The Hong Kong Polytechnic University: Repair and maintenance of university premises
7	Tuen Mun - Chek Lap Kok Link
8	Youth Development Fund
<i>Director of Audit's Report No. 82 (March 2024) (Note 2)</i>	
1	Customs and Excise Department's efforts in facilitating trade and promoting economic development
2	Emergency dental services and elderly dental care support
3	Gifted education
4	Hongkong Post: Development of business
5	Provision and monitoring of Rehabus services

Chapter No.	Subject
6	Support measures for agricultural industry by the Agriculture, Fisheries and Conservation Department
7	Upgrading and operation of San Wai Sewage Treatment Works
8	Work of Countryside Conservation Office
<i>Director of Audit's Report No. 81 (October 2023)</i>	
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
6	Regulatory control of food premises
8	The Chinese University of Hong Kong: Campus facilities operated by external entities
<i>Director of Audit's Report No. 80 (March 2023)</i>	
4	Hong Kong Design Centre
6	Management of public libraries
7	Provision of map products and spatial data services to the public by the Lands Department
<i>Director of Audit's Report No. 79 (October 2022)</i>	
2	District Health Centre Scheme
5	Management of minor works by the Buildings Department
<i>Director of Audit's Report No. 78 (June 2022)</i>	
2	Licensing services for drivers
<i>Director of Audit's Report No. 74 (April 2020)</i>	
2	Sports Federation & Olympic Committee of Hong Kong, China
<i>Director of Audit's Report No. 72 (April 2019)</i>	
1	Planning, provision and management of public parking spaces
<i>Director of Audit's Report No. 69 (October 2017)</i>	
4	Regulation of non-franchised bus and school private light bus services
5	Operation of the Land Registry
<i>Director of Audit's Report No. 68 (April 2017)</i>	
1	Government's support and monitoring of charities
2	Monitoring of charitable fund-raising activities
3	Management of squatter and licensed structures

Note 1: The PAC launched investigations in April 2025 into the issues raised in each chapter of the report. Following established procedures, PAC will compile a report for tabling at LegCo this month.

Note 2: The Government will submit an Annual Progress Report in October 2025, which will cover, for the first time, subjects presented in the Director of Audit's Report Nos. 82 and 83. The Audit Commission will discuss with PAC the progress of audited bodies in implementing the recommendations with reference to the relevant Annual Progress Report.