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WORKS BRANCH  
GOVERNMENT SECRETARIAT  
MURRAY BUILDING  
GARDEN ROAD  
HONG KONG

26 February 1996

**Works Branch Technical Circular No. 3/96**

**Audit Queries**

*Deleted in September 2018*

**Introduction**

This Circular is an update of PWDTC No. 75/73 which is hereby cancelled.

2. The main areas of revision are the titles of departments and officers concerned. Opportunity is also taken to specify the rank of officers who should deal with audit queries.

**Importance of Audit Queries**

3. Audit queries, whether arising in the Director of Audit's annual report, or otherwise, should be looked upon by the senior management of the department concerned as a useful management tool as they may reveal inadequacies in the management system of the department. It is therefore important that audit queries are treated seriously.

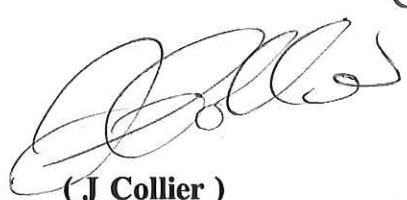
**How Audit Queries Should Be Dealt With**

4. Upon receipt of an audit query by the Head of Department or his staff, the query should be referred to the project officer at the senior professional rank who is concerned with the incident(s) queried. The project officer should promptly investigate, prepare and submit a reply to the query to his immediate superior at the chief professional rank or above (hereinafter called the vetting officer) for vetting. All replies to audit queries should be signed by the Head of Department or by the officer(s) delegated by the Head of Department with the authority to sign such replies.

5. The vetting officer should ensure that all information included in the reply is true and correct, and that there is no cover-up of information which shows any shortcoming of the project staff in discharging their duties.

**Follow Up Actions on Audit Queries**

6. Where an audit query has revealed inadequacies in the management system of the department, the Head of Department should ensure that the system is reviewed and amended to remove the inadequacies.
7. Where the Head of Department considers that the inadequacies have originated from or will affect Works Branch or other departments' policies or systems, the Secretary for Works should be informed.



**( J Collier )**  
**Deputy Secretary (Works Policy)**