

10 審計署署長報告

Report of the Director of Audit

獨立審計報告

我已審計載列於第66頁至第77頁的法律援助服務局財務報表，包括於2015年3月31日的資產負債表與截至該日止年度的收支帳目、權益變動表和現金流量表，以及主要會計政策概要及其他附註解釋。

法律援助服務局就財務報表須承擔的責任

按照《法律援助服務局條例》(第489章)及香港財務報告準則，法律援助服務局須編製真實而公平的財務報表，及負責相關的內部控制，以使財務報表不存有由於欺詐或錯誤而導致的重大錯誤陳述。

審計師的責任

我的責任是根據我的審計對該等財務報表作出意見。我已按照《法律援助服務局條例》第13(1)條及審計署的審計準則進行審計。這些準則要求我遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存有任何重大錯誤陳述。

審計涉及執执行程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於審計師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，審計師會考慮該局與編製真實而公平的財

Independent Audit Report

I have audited the financial statements of the Legal Aid Services Council set out on pages 66 to 77, which comprise the balance sheet as at 31 March 2015, and the income and expenditure account, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Legal Aid Services Council's Responsibility for the Financial Statements

The Legal Aid Services Council is responsible for the preparation of financial statements that give a true and fair view in accordance with the Legal Aid Services Council Ordinance (Cap. 489) and Hong Kong Financial Reporting Standards, and for such internal control as the Legal Aid Services Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with section 13(1) of the Legal Aid Services Council Ordinance and the Audit Commission auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on

務報表有關的內部控制，以設計適當的審計程序，但不會對該局的內部控制效能發表意見。審計亦包括評價法律援助服務局所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

意見

我認為，該等財務報表已按照香港財務報告準則和《法律援助服務局條例》，真實而公平地反映法律援助服務局於2015年3月31日的財務狀況及截至該日止年度的財務表現及現金流量。

審計署署長
(審計署首席審計師張永安代行)

2015年8月18日

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the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Legal Aid Services Council, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements give a true and fair view of the financial position of the Legal Aid Services Council as at 31 March 2015, and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the Legal Aid Services Council Ordinance.



TEO Wing-on
Principal Auditor
For Director of Audit

18 August 2015

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