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# 审计署署长报告

Report of the Director of Audit



## 独立审计报告 Independent Audit Report

我已审计载列于第69页至第80页的法律援助服务局财务报表，包括于2016年3月31日的资产负债表与截至该日止年度的收支帐目、权益变动表和现金流量表，以及主要会计政策概要及其他附注解释。

I have audited the financial statements of the Legal Aid Services Council set out on pages 69 to 80, which comprise the balance sheet as at 31 March 2016, 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.

### 法律援助服务局就财务报表须承担的责任

按照《法律援助服务局条例》(第489章)及香港财务报告准则，法律援助服务局须编制真实而公平的财务报表，及负责相关的内部控制，以使财务报表不存有由于欺诈或错误而导致的重大错误陈述。

### 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.

### 审计师的责任

我的责任是根据我的审计对该等财务报表作出意见。我已按照《法律援助服务局条例》第13(1)条及审计署的审计准则进行审计。这些准则要求我遵守道德规范，并规划及执行审计，以合理地确定财务报表是否不存有任何重大错误陈述。

### 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.

审计涉及执行程序以获取有关财务报表所载金额及披露资料的审计凭证。所选定的程序取决于审计师的判断，包括评估由于欺诈或错误而导致财务报表存有重大错误陈述的风险。在评估该等风险时，审计师会考虑该局与编制真实而公平的财务报表有关的内部控制，以设计适当的审计程

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

序，但不会对该局的内部控制效能发表意见。审计亦包括评价法律援助服务局所采用的会计政策的合适性及所作出的会计估计的合理性，以及评价财务报表的整体列报方式。

我相信，我所获得的审计凭证是充足和适当地为我的审计意见提供基础。

### 意见

我认为，该等财务报表已按照香港财务报告准则和《法律援助服务局条例》，真实而公平地反映法律援助服务局于2016年3月31日的财务状况及截至该日止年度的财务表现及现金流量。

审计署署长  
(审计署首席审计师张永安代行)

2016年8月25日

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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 2016, 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  
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For Director of Audit

25 August 2016

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