

Affairs actively followed up regarding administrative issues, and prepared seven reports, on the following topics:

1. Follow up regarding the tender process for public works and the interim report on implementation of the 2022 Government Budget;
2. Implementation of the 2Q22 Investment Plan Budget;
3. Implementation of the 3Q22 Investment Plan Budget;
4. Implementation of the 4Q22 Investment Plan Budget;
5. Implementation of the 1Q23 Investment Plan Budget;
6. Progress with construction of the new prison, and the construction expenses; and
7. Report on promoting new energy vehicles and improvement of the cross-border traffic situation.

Other responsibilities of the Legislative Assembly include listening to and fully reflecting different views, suggestions and criticism from the public, and making prompt responses regarding public aspirations. During the session, legislators received members of the public in-person through a duty roster system seven person-times. The Legislative Assembly also received 226 submissions and recommendations via in-person visits, telephone calls and emails. The Legislative Assembly received one petition from an association, and handled it appropriately.

Expediting Anti-corruption Progress and Enhancing Quality and Efficiency through Effective Auditing



In 2023, the Commission Against Corruption (CCAC) seized the opportunities arising through post-pandemic recovery to strive for excellence in anti-corruption work and step up the pace of anti-corruption efforts.

The CCAC investigated and prosecuted a number of anti-corruption cases. These included the investigation of a case involving an application for residency through fake real estate investment, in which the CCAC discovered that the Assistant Prosecutor General in charge of the case was suspected of providing illegal assistance to a person who was being investigated in a criminal case; solving several cases of security service companies defrauding the Government, with bribery involved; and several cases involving civil servants fabricating attendance records. Under the CCAC's strategy of equal emphasis on combating and preventing corruption, the number of cases involving defrauding government subsidies, which were formerly rampant, decreased significantly in 2023.

In terms of handling complaints to the Ombudsman, the CCAC has achieved significant results by continued monitoring of improvements in administration by the related entities through the reinvestigation mechanism. On the other hand, seizing the opportunities arising through investigations of some complaint cases, the CCAC has continued working with the administrative authorities to explore a proper understanding of various systems and regulations related to the law. In addition, the CCAC actively enhanced the transparency of its work, and encouraged administrative self-confidence, including by promptly announcing the results of investigations of more complaint cases, and affirming lawful and rational practices of the administrative authorities.

In 2023, the CCAC received 1,617 inquiries and 701 complaints, reports, and leads. Among the complaints or reports, 102 were filed for investigation, or merged with cases with similar content and transferred to the Anti-Corruption Bureau for follow-up. A total of 123 cases were referred to the Directorate of Ombudsman Services for follow-up. A total of 387 cases were sent to the Complaint Management Centre because they were not eligible for initiating an investigation, with 214 of these cases archived directly, and 173 referred to the related authorities for follow-up.

Together with the cases carried forward from 2022, the CCAC finished handling a total of 238 investigation files in 2023. The Anti-Corruption Bureau completed 87 cases (71 anti-corruption cases and 16 assistance cases), nine of which were transferred to the Public Prosecutions Office, with the remainder being archived. Of the 151 cases completed by the Directorate of Ombudsman Services, 30 have led to improvements in governance and optimisation of work by related departments, and five cases were added to the "retrospective reviews" list for reinvestigation.

In 2022, the CCAC opened 31 joint investigation cases in response to requests from overseas counterparts, 16 of which were closed and 15 of which were still being followed up at the end of the year. The CCAC made ten requests to overseas counterparts, involving mainland China authorities and the Hong Kong Independent Commission Against Corruption (ICAC).

As regards publicity and education, the CCAC held 605 activities, seminars, and talks throughout the year, reaching 29,728 participants. In accordance with the policy direction of the state and the MASR Government to emphasise youth development, in 2023 the CCAC focused its anti-corruption education on youth. Making full use of an integrity education base for young people, the CCAC continued to innovate and provide novel and interesting anti-corruption training and teaching activities, to foster the establishment of correct values among young people.

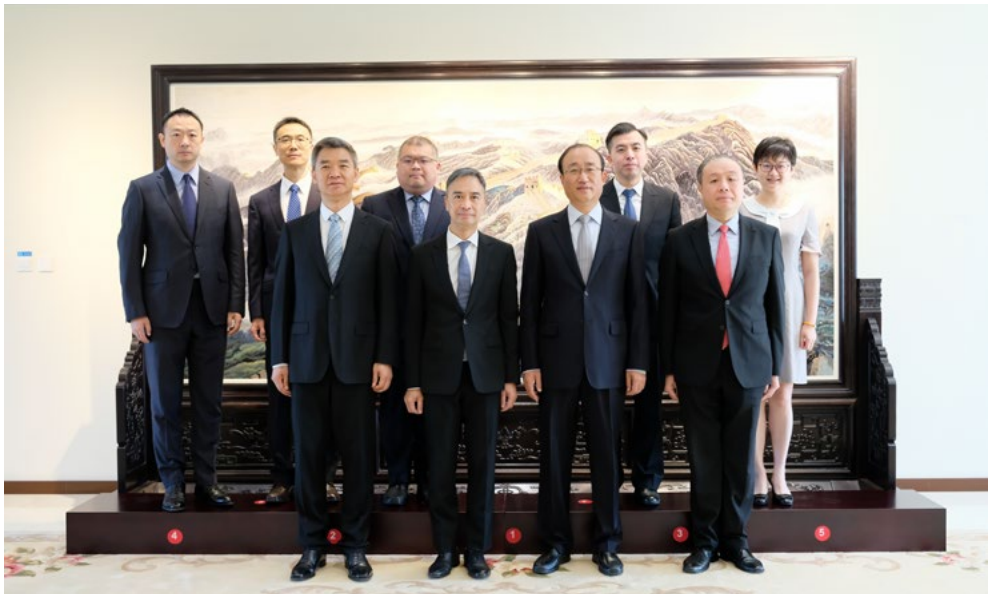
With the resumption of normal passenger travels in Macao in 2023, the CCAC paid visits to the

Hong Kong and Macao Affairs Office of the State Council, the National Supervisory Commission, the Supreme People's Court, the Supreme People's Procuratorate, the Ministry of Public Security, the Supervisory Commission of various mainland China provinces and cities, as well as the ICAC and Office of the Ombudsman in Hong Kong. The CCAC also received delegations of counterpart organisations from mainland China, Hong Kong, and other countries and regions, further promoting bilateral and regional exchanges and cooperation.

As a member of international or regional organisations, the CCAC has also fulfilled its obligations by actively sending representatives to participate in conferences, seminars and workshops organised by the International Association of Anti-Corruption Authorities (IAACA), the Anti-Corruption Initiative for Asia and the Pacific (ACI), the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network), the International Ombudsman Institute (IOI), the Asian Ombudsman Association (AOA), the Asia/Pacific Group on Money Laundering (APG), and the United Nations Office on Drugs and Crime (UNODC) and other organisations, to keep abreast of international developments in anti-corruption work. In addition, the CCAC participated in the Third Belt and Road Forum for International Cooperation - "Clean Silk Road" Special Forum, organised by the National Supervisory Commission in Beijing.

The CCAC continued supporting the country's participation in the performance review of the United Nations Convention Against Corruption. In 2023, the CCAC joined the national delegation to participate in conferences held online and offline in Vienna, Austria, and participated in the 10th Intersessional Meeting of the Conference of the States Parties to the United Nations Convention Against Corruption, held in Atlanta, USA.

In 2024, the CCAC will press ahead with its work on integrity, continue to seek new ideas in preventing and combating corruption, and strive to achieve the objective of developing a corruption-free government, as set out in the Second Five-Year Development Plan and policy guidelines.



In 2023, the Commission of Audit published the Commissioner of Audit's Report 2023, and the following three audit reports:

Construction of a Rainwater Pumping Station and Box-Culvert in Northern Inner Harbour – it was found that the departments involved were poorly coordinated and managed, and communications in cross-departmental cooperation were not ideal, resulting in missed opportunities to optimise and improve the work. After the completion of the project, there was again severe flooding in the area during a rainstorm in the same year, which shows that the project may be unable to meet future long-term needs, and the public funds invested were not optimally utilised.

Subsidies Granted by the Sports Fund for Sports Events – showing that the fund has not established any regulations for the approval and actual implementation of sports event funding, and that most key aspects of the write-off of subsidised items are not regulated. The fund has the responsibility to ensure that public funds are used in an appropriate and reasonable manner, and that resources are used properly. This is a basic principle of public administration and a key element in policy implementation.

Failure of a Cable of the Taipa Line of Light Rail – the report's comprehensive review pointed out that, apart from outsourcing the construction of public works projects in Macao, sometimes third-party organisations or experts are also engaged to provide professional services in design, supervision, and project management. However, the departments themselves are still responsible for establishing reasonable supervision and control measures, to ensure that the outsourced services are properly and effectively implemented.

In addition to auditing, the Commission of Audit conducted the following activities in 2023:

On 22 March, Mr Ho Veng On, Commissioner of Audit, met with Mr Ma Xuebin, Director of Audit of the Audit Office of Guangdong Province, and his delegation. They discussed measures to strengthen communications and deepen cooperation.

From 17 April to 20 April, Mr Neoh Hwai Beng, Director of the Audit Bureau of the Commission of Audit, led a delegation to Shanghai for a seminar on audit work and information sharing with the Shanghai Office of the National Audit Office.

On 9 June, the Commissioner of Audit, Mr Ho Veng On, visited Mr Hou Kai, Auditor-General of the National Audit Office in Beijing. They discussed big data auditing technology, staff training arrangements, and further learning about "research-based auditing". Mr Hou Kai briefly conveyed the spirit of the first meeting of the 20th Central Audit Commission, quoted an important speech by General Secretary Xi Jinping, emphasised the need to do a good job in audit work in the new era and the new journey, and pointed out that the National Audit Office would always support the development of audit work in Macao and provide assistance with capacity building.

The Commission of Audit in Macao aims to help the Government improve its governance level, better integrate into overall national development, and serve the national development strategy. Mr Ho Veng On also pointed out that audit authorities around the world are actively promoting "research-based auditing", and the Commission of Audit would like to encourage its members to learn about cases and key points of related audit projects, in order to broaden their thinking and help improve quality and efficiency, with the hope of further utilising the positive role of the Government's auditing work.

On 18 October, the Commissioner of Audit, Mr Ho Veng On, led a delegation to attend the 40th Innovation and Development Conference of Nanjing Audit University, held in celebration of its 40th anniversary. Mr Ho delivered a lecture at the “Auditing Masters’ Forum” and participated in the university’s “Audit Forum” interview session. He interacted and exchanged ideas with students and faculty members on ways auditing can promote the realisation of good governance in society, and ways government auditing can play a role in “promoting quality economic development, deepening reforms, regulating the operation of power, and combating corruption and promoting integrity”. He also introduced Macao’s audit system, the work of the Commission of Audit, and shared strategies for and experiences in managing audit organisations.

From 8 November to 9 November, the Commissioner of Audit, Mr Ho Veng On, attended the 12th Conference of the Supreme Audit Institutions of the Community of Portuguese Speaking Countries (OISC/CPLP) in Guinea-Bissau. He held discussions with delegates covering the meeting’s theme, “Communication and the values and interests of Supreme Audit Institutions: effective communication and relationships with stakeholders”; and introduced the mechanism for communications between the Commission of Audit in Macao and audited entities, emphasising that good interactions would contribute to the good management of public resources.

From 6 December to 7 December, the Commissioner of Audit, Mr Ho Veng On, attended the 7th Guangdong-Hong Kong-Macao Audit Forum 2023, which had the theme “Research on the Implementation and Development of Big Data Auditing Empowered by Science and Technology”, and exchanged views with the Director of the Audit Office of Guangdong Province and the Director of Audit of the Audit Commission of Hong Kong on issues such as strengthening exchanges and cooperation between the three places, and contributing to the development of the Greater Bay Area.

In order to help auditors to accurately understand the new positioning and requirements of government auditing work against the background of the latest developments in auditing, experts from the National Audit Office visited Macao from 21 November to 22 November, to give special lectures on topics such as “research-based auditing,” “public investment auditing,” and “government investment fund auditing”.

Regarding deepening the application of computer-assisted auditing, in 2023 related units of the Commission of Audit continued enhancing the application of the “Auditor Office (Macao version)” and “computer-aided tools”. Based on the system’s existing functions, and in response to the needs of audit work, new automated forms and audit methods were added and revised, and data association detection was added. Also, regular online meetings were held with the Computer Technology Centre of the National Audit Office, to exchange views on the operation, maintenance and potential optimisation of the system, and further updated the system after considerable verification, in the hope of achieving greater functionality.

Regarding publicity and promotion, the CA continued organising talks on auditing culture, for cadets of the Academy of Macao Public Security Forces who were attending promotion preparation programmes, and newly recruited public administration workers. At the invitation of public departments, the CA also promoted optimisation of use of public funds to civil servants, along with encouraging enhancements to efficiency of government departments, and striving to deepen the awareness of all department personnel regarding cooperating with audits and cherishing public funds.