

Improving Internal Operational Rules

During this legislative session, to align with the amendments to the Law on Safeguarding National Security, the Legislative Assembly Election Law, and the Law on Oath-taking upon Assumption of Office, Law No. 7/2025 - Amendments to Law No. 3/2000 on Statutes of the Legislative Assembly and its Members was proposed by nine members and passed unanimously through an urgent procedure. This law enhances and refines the provisions concerning members' rights and obligations, oath-taking, suspension of duties, disqualification, and the reporting of absences, thereby demonstrating the firm resolve of all members of the Legislative Assembly to hold themselves to a higher standard and fully implement the principle of "patriots governing Macao".

To complement the above amendments to various laws concerning Legislative Assembly Members, the Committee on Rules and Statutes also proposed a resolution during the same session to amend the Rules of Procedure of the Legislative Assembly, namely Resolution No. 2/2025 - Amendments to the Rules of Procedure of the Legislative Assembly.

Maintaining Close Contact with the Public and Developing e-Governance

Other responsibilities of the Legislative Assembly include listening to and fully reflecting different views, suggestions and criticisms from the public, and making prompt responses regarding public aspirations. During the session, 25 residents were personally received by legislators. The Legislative Assembly also received 109 opinions and suggestions from the public through visits, phone and email. Moreover, the Legislative Assembly received one petition from a group, and handled it appropriately.

The Legislative Assembly Open Day was again held during this legislative session, and received a total of 2,649 visitors, including 1,043 teachers and students from 17 schools and representatives from 16 associations. Throughout the day, 25 members took turns to receive the public. Through the open day, the public gained a detailed understanding of the functions, structure, and basic operations of the MSAR's legislature, particularly the daily process of deliberating and voting on bills.

Finally, in addition to the ongoing development and application of e-governance, the Legislative Assembly further expanded its use of the new functions launched by the Government Affairs Platform, and implemented the "Smart Finance" system and the "Cantonese Intelligent Conference Minutes Software System", leveraging digital empowerment to enhance the modern management of public finances, while also utilising artificial intelligence to compile conference minutes.

Commission Against Corruption Nurtures Clean Governance Environment while Commission of Audit Ensures Proper Allocation of Resources

In 2025, the Commission Against Corruption (CCAC) made it a key priority to ensure that the eighth Legislative Assembly election was conducted in accordance with the law, with integrity, fairness and impartiality. The CCAC diligently carried out election monitoring, as well as publicity and education work; sought to combat vote buying and curb all forms of irregularities; promoted



the establishment of a healthy electoral culture within society; and ensured the full and successful implementation of the principles of “One country, two systems” and “patriots governing Macao”.

With preventative and combative strategies working in parallel for pre-election preparations, the CCAC established an Election Monitoring Group dedicated to analysing and following up regarding election-related reports and complaints from various channels, whilst continuously patrolling and monitoring all election activities. It also launched a series of promotional campaigns and explanatory sessions on clean elections, to enhance and consolidate public awareness of clean elections.

In response to the 2025 elections, the CCAC conducted over 16,000 inspections. During the election period, a total of 153 election-related complaints were received, 30 of which were filed for investigation. As of 31 December 2025, investigations into 28 cases had been concluded, with five of these referred to the Public Prosecution Office for further action and one involving a minor violation.

The CCAC also attaches great importance to its ongoing anti-corruption, oversight and integrity promotion work. Throughout 2025, it received 1,366 enquiries, and 971 complaints, reports and tip-offs (excluding cases under joint investigation). A total of 427 cases were filed during the year. Excluding 34 cases involving joint investigations and 30 cases relating to the eighth Legislative Assembly elections, 191 cases were filed by the Anti-Corruption Bureau and 172 by the Directorate of Ombudsman Services. A total of 334 cases were referred to the Complaints Management Centre because they were not eligible for initiating an investigation, with 238 of these cases archived and

the remaining 96 referred to the relevant departments for follow-up work.

Together with the cases carried forward from 2024, the CCAC finished handling 292 investigation files in 2025. These included 162 cases handled by the Anti-Corruption Bureau, 14 of which were referred to the Public Prosecutions Office, whilst the remaining 148 were archived. The Directorate of Ombudsman Services completed 130 cases, 34 of which concerned improvements to administrative measures by relevant departments and positive feedback regarding operational optimisation, whilst 11 were added to the “retrospective reviews” list for reinvestigation.

In 2025, the CCAC opened 34 joint investigation cases. Together with cases carried over from the previous year, 63 joint investigation cases were followed up and handled, 20 of which were closed and 43 were still being followed up. The CCAC made nine joint investigation requests to overseas counterparts, three of which were submitted to Chinese mainland authorities, three to the Hong Kong Independent Commission Against Corruption (ICAC), and three to both Chinese mainland authorities and the Hong Kong ICAC.

The CCAC has been actively working in accordance with the anti-corruption policies and objectives promoted by the country. Regarding publicity and education, the CCAC has continued conducting integrity education across all sectors of society to enhance the atmosphere of integrity in Macao. Throughout 2025, a total of 547 seminars, talks, training workshops and activities were organised, reaching 34,557 participants.

In line with the national and MSAR governments’ emphasis on youth development, in 2025 the CCAC continued to encourage and actively promote youth participation in promoting anti-corruption, thus broadening their international perspective on integrity. Notably, a youth delegation selected by the CCAC performed outstandingly in an international anti-corruption programming competition. The delegation members will assist the United Nations in developing AI teaching tools, using innovative technology to support global integrity education.

Furthermore, the CCAC’s first in-house anti-corruption micro movie, *Arabica*, was screened in 2025. This film aims to provide the public with a deeper understanding of the real-life corruption cases on which the story is based, and the CCAC’s firm commitment to combating corruption, using these cases as examples for reflection.

Regarding external affairs, the CCAC organised delegations to visit central government ministries, as well as supervisory and judicial authorities in various provinces and municipalities. It also received visiting delegations from anti-corruption bodies in other regions. At the invitation of the Hong Kong ICAC, the CCAC sent representatives to Brasilia, Brazil, where they jointly delivered the “Capacity Building Programme for the Office of the Comptroller General of the Union, Brazil” to over 80 officials from local anti-corruption and law enforcement agencies. The programme introduced Macao’s anti-corruption history, the functions of the CCAC and relevant legislation, as well as previously investigated cases and the corresponding investigative measures, showcasing the successful implementation of “One country, two systems” in the Macao SAR and its experience in combating corruption. In addition, the CCAC actively fulfilled its obligations as a member of international and regional organisations, and, in coordination with the country, participated in the review of the implementation of the United Nations Convention against Corruption (UNCAC) Conference, sending representatives with the national delegation to attend related meetings.

In 2026, while steadfastly upholding its duty to combat corruption, the CCAC will continue following the Chief Executive’s governance vision of “upholding integrity and innovating” and “law-based Macao”, and align with the national 15th Five-Year Plan and the Third Five-Year Development Plan formulated by the Macao SAR, providing a solid integrity framework to support national development strategies and Macao’s appropriate economic diversification.



The accuracy, legality, compliance and effectiveness of the Government’s revenue and expenditure accounts are key factors in maintaining fiscal order in the Macao SAR. In accordance with Article 3 of Law No. 11/1999, the Commission of Audit has completed the audit of the 2024 General Accounts of the Macao Special Administrative Region, monitoring the execution of the budget and the final accounts, as well as the management and expenditure of capital not included in the budget, to ensure that public funds are utilised to achieve maximum efficiency and that public financial resources are properly managed.

Regarding collaborating to deepen public administration reform: in accordance with the Chief Executive’s administrative deployment, the Commission of Audit undertook related research for the first time, striving to provide scientific and objective references for the MSAR to ensure progress in innovative governance in public administration through audit methods, with a view to avoiding situations such as over expanding staffing, overly complex structures and overlapping functions that affect operational performance.

Promoting governance at source, assisting public bodies with identifying potential risk areas, and urging them to rectify issues at an early stage are new approaches adopted by the Commission of Audit in supporting the Chief Executive to enhance governance effectiveness. The Commission of Audit has implemented a series of measures – including the issuance of

observation reports to departments, the introduction of a regular follow-up mechanism for improvements, and the deepening of the role of financial audits in reviewing government operational efficiency – with a view to identifying emerging and systemic issues during policy implementation, issuing timely risk warnings and monitoring improvement progress, thereby proactively strengthening the forward-looking and constructive role of auditing. In 2025, the Commission of Audit issued six observation reports, offering recommendations to the Government with the perspective of improving administration, thereby driving public institutions to continuously optimise their systems and management to prevent issues from escalating or systemic risks from arising.

Regarding the regular follow-up on improvements: prior to commencing the annual financial audit, the Commission of Audit followed-up on issues identified in the previous phase of financial audits concerning the management, operations and development of relevant departments, urging continuous optimisations to the compilation of the general accounts and the public accounting system. In addition, the Commission of Audit carried out follow-up reviews in a phased manner, covering 26 projects across 16 public institutions, to systematically identify instances in which improvements were not implemented in a timely or adequate manner, encouraging departments to take practical actions for improvements.

Public welfare projects with a broad reach have always been a key focus of the Commission of Audit. In 2025, the Commission of Audit completed a performance audit report, “Supervision of Special Taxi Services”, highlighting various issues in government authorities’ supervision of these services, including the long-time failure to meet the “minimum number of operating vehicles” requirement, the lack of using operational data provided by concessionaires to monitor the booking services, as well as the lack of timely follow-up regarding the installation and operation of the alarm systems. The report noted that these issues stemmed from the failure to strictly enforce the provisions of the concession contracts and the authorities’ inadequate fulfilment of their supervisory duties. It urged the authorities to comprehensively review operational deficiencies identified in the audit and, in accordance with future public transport policy planning, establish appropriate management and regulatory measures, with the fundamental aim of safeguarding the public interest and meeting community travel needs as far as possible.

Regarding external exchanges: in 2025, a delegation headed by the Commissioner of Audit visited the National Audit Office in Beijing to exchange views on the implementation of internal audit, the application of big data, staff training, and collaboration with Chinese mainland and international bodies. Furthermore, the Commissions of Audit of Hong Kong and Macao conducted reciprocal visits. Also, the Commission of Audit participated in several regional and international exchange activities, including: the ninth Meeting of INTOSAI Working Group on Big Data, the 25th INTOSAI Congress, the 13th General Assembly of the Organization of Supreme Audit Institutions of the Community of Portuguese-Speaking Countries and the eighth Guangdong-Hong Kong-Macao Audit Conference, thereby maintaining alignment with international professional developments.

Regarding continuously strengthening professional team development: in 2025, the Commission of Audit sent two members to join the National Audit Office on a field audit project in New York. Additionally, a delegation of experts from the National Audit Office visited Macao at the invitation

of the Commission of Audit of Macao, and gave a series of seminars on four themes: “Follow-up auditing of major infrastructure projects”, “The development history of the Government’s participation in equity investment funds and related audit matters”, “Better leveraging the unique role of audit supervision to promote the in-depth advancement of regional coordinated development in the new era”, and “Compliance auditing” – combining theory and policy with practical experience to introduce and share insights, thereby enhancing the professional capabilities of Commission of Audit staff.

Additionally, the Commission of Audit invited professional trainers from neighbouring regions with extensive practical experience to deliver internal training courses on the “Latest developments in management of extended projects: justifications and assessments” and “Management of various outsourced works: design, supervision, project management and cost control”, enabling the team to more effectively conduct related audit work.

Regarding publicity: a total of 27 audit seminars and workshops were held throughout the year, attended by 913 participants. In addition to providing training for newly recruited civil servants and the public sector, audit seminars and workshops were held for students in higher education institutions and secondary schools in Macao, enabling participants to understand the value and benefits that the Commission of Audit brings in promoting the enhancement of administrative performance and the effective use of public resources.

Courts Committed to Upholding Judicial Impartiality and Public Prosecutors Ensure Social Stability

