

Legislative Council Election Financial Assistance Scheme
Notes for Candidate and Independent Auditor of Candidate of
Legislative Council Election

Purpose

1. The purpose of this Notes, which has been prepared in consultation with the Hong Kong Institute of Certified Public Accountants (“HKICPA”), is to provide guidance to:
 - (a) the Legislative Council (“LC”) election candidate (“candidate”) seeking financial assistance from the Government under the Financial Assistance Scheme (the “Scheme”); and
 - (b) the auditor of the candidate,in order that:
 - (i) the candidate will establish proper internal controls in relation to the accounting requirements to ensure that his/her election return (with the account of the declared election expenses) complies with section 37(1)(a) and (2)(b)(i) and (v) of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) (the “ECICO”); and
 - (ii) the auditor of the candidate will be able to plan and perform appropriate procedures for a reasonable assurance engagement as required by the Electoral Affairs Commission (Financial Assistance for Legislative Council Elections and District Council Elections) (Application and Payment Procedure) Regulation (Cap. 541N) (the “Regulation”).

Background

2. Part 6A of the Legislative Council Ordinance (Cap. 542) (the “LCO”) provides for a financial assistance scheme for LC election candidate in respect of election expenses. The aim of the Scheme is to encourage more public-spirited candidates to participate in LC elections and cultivate an environment to facilitate the development of political talents in Hong Kong.
3. Under the Scheme, a candidate who is elected as a member or who has obtained at least 5% of the total number of valid votes will be eligible for financial assistance to offset part of his/her election expenses as follows:
 - (a) in respect of a candidate in a contested constituency, the amount payable is the lowest of the following:
 - (i) the amount obtained by multiplying the total number of valid votes cast for the candidate by the specified rate (now at \$15);
 - (ii) 50% of the maximum amount of election expenses that may be incurred by the candidate; or
 - (iii) the declared election expenses of the candidate.

- (b) in respect of a candidate in an uncontested constituency, the amount payable is the lowest of the following:
 - (i) the amount obtained by (for a geographical or functional constituency) multiplying 50% of the number of registered electors for the constituency concerned or (for the Election Committee constituency) 50% of the number of members of the Election Committee by the specified rate (now at \$15);
 - (ii) 50% of the maximum amount of election expenses that may be incurred by the candidate; or
 - (iii) the declared election expenses of the candidate.

The “**declared election expenses**” means the amount set out as election expenses incurred by the candidate in the election return lodged under section 37(1) of the ECICO.

- 4. A declaration by the Returning Officer under section 46A(3)(a) or (b) of the LCO that an election has failed does not affect a candidate’s entitlement to financial assistance.
- 5. The detailed operational procedures of the Scheme are laid down in the Regulation.

Notes for Candidate

- 6. A claim for financial assistance under the Scheme must be made by the candidate on a form specified by the Electoral Affairs Commission (“EAC”) (which will be given to a candidate upon his/her submission of the nomination). The completed claim form must be presented in person by the candidate or his/her agent at the office of the Chief Electoral Officer (“CEO”) during ordinary business hours within the period specified in paragraph 9 below for lodging an election return. The claim form must also be accompanied by an election return and an auditor’s report.
- 7. The auditor so appointed must, after he has conducted the engagement, provide an independent auditor’s report to the CEO. The report must:
 - (a) state that the auditor has audited the account of the declared election expenses by conducting a reasonable assurance engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*; and
 - (b) state the auditor’s opinion as to whether the election return complies with section 37(1)(a) and (2)(b)(i) and (v) of the ECICO in all material respects.
- 8. Given the above, the candidate must establish proper internal controls in relation to the accounting requirements to comply with section 37(1)(a) and (2)(b)(i) and (v) of the ECICO.

9. Section 37(1) of the ECICO states that each candidate at an election must lodge with the CEO an **election return** setting out:

- (a) the candidate's election expenses at the election; and
- (b) all election donations received by or on behalf of the candidate in connection with the election.

Section 37(2)(b) of the ECICO states that the candidate must ensure that the election return is accompanied:

- (i) in the case of each election expense of \$500 or more, by an invoice and a receipt giving particulars of the expenditure; and
- (ii) in the case of each election donation of more than \$1,000 or, in the case of an election donation consisting of goods or a service, of more than \$1,000 in value, by a copy of the receipt issued to the donor giving particulars of the donor and the donation; and
- (iii) where an election donation or part of an election donation that was received by or on behalf of the candidate in connection with the election was not used for that purpose was disposed of in accordance with section 19 of the ECICO, by a copy of the receipt given by the recipient of the donation or part; and
- (iv) where an election donation or part of an election donation that was received by or on behalf of the candidate in connection with the election was not used for that purpose was not disposed of in accordance with section 19(3)¹ of the ECICO, by an explanation setting out the reason why it was not disposed of in accordance with that section; and
- (v) by a declaration in a form provided or specified by the appropriate authority verifying the contents of the return.

The completed election return in a specified form (a copy of which will be given to a candidate upon his/her submission of nomination) must be lodged with the CEO before the expiry of the period of 60 days after the election is settled in relation to the constituency concerned as required under section 37 of the ECICO. An election is settled in relation to a constituency on the date on which any of the following events occurs –

- the result of the election is notified in the Gazette;
- the election is declared to have failed.

¹ Section 19(3) of the ECICO requires that any donations not used for the purpose of meeting, or contributing towards meeting, the election expenses of the candidate, or promoting the election of the candidate or of prejudicing the election of another candidate must be given to charitable institutions or trusts of a public character chosen by the candidates. Section 19(4) of the ECICO requires that any amount of donations that exceeds the maximum limit of election expenses (not including election donations of services) must also be given to such charitable institutions or trusts.

10. The candidate needs to make arrangements to institute proper internal controls to ensure that all election donations to which he/she receives and all election expenses for which he/she incurs are properly accounted for and recorded in his/her books and records.
11. The proper internal controls in relation to the accounting requirements should include the following:
 - (a) a candidate should appoint a treasurer (or an election expense agent) before accepting an election donation or incurring an election expense. This is to ensure that all election donations received and all expenses incurred for the election campaign of a candidate are properly recorded in the books and records;
 - (b) all election donations relating to the election campaign should be recorded in the books and records as soon as practicable and election donations in cash or cheque should be deposited in a separate bank account of a candidate for the sole purpose of his/her election campaign, as soon as practicable (preferably within 3 working days of receipt);
 - (c) the candidate and the treasurer (or an election expense agent) should ensure that a cash book is maintained to record all election donations received and election expenses paid and regular bank reconciliations should be carried out;
 - (d) all donation receipts and election expense payments should be supported by documentation and properly filed; and
 - (e) the candidate should appoint an auditor immediately after submitting his/her nomination if he/she intends to seek financial assistance under the Scheme, in order that the auditor will have sufficient time to plan and perform the appropriate procedures for a reasonable assurance engagement as required by the Regulation.
12. The candidate should also note that for all outstanding claims included as election expenses in the election return, a payment schedule for settlement of the outstanding claims should be indicated in the claim for financial assistance and the election return. The candidate is then required to submit invoice(s) and receipt(s) in the case of each election expense of \$500 or more to the CEO within 30 days of settlement of the outstanding claims.
13. On re-use of old materials for election purpose (e.g. re-use of old publicity boards), the cost incurred for refurbishing and the estimated value of the old materials should be counted towards the candidate's election expenses. For candidates eligible for financial assistance, the cost incurred for refurbishment of the old materials will be considered in calculating the amount of financial assistance to be payable to the candidate, whilst the estimated value of the old materials will not be counted so as to avoid double payment. The above principle will also apply to reuse of other old materials for election purpose.

14. Any financial benefit given by an organization or individual to a candidate for the purpose of meeting, or contributing towards meeting his/her election expenses should be declared as election donation and accounted for in the election return. Any goods and services obtained free of charge or at a discount are donation-in-kind and their estimated fair value should be included in the election return both as an election donation and election expense (where appropriate). Fund raising campaigns organized by a political body or any organization without specific reference to the candidate will not be counted as the candidate's election activity. However, any contributions from such political body or organization to the candidate will need to be recorded as election donations received by the candidate.
15. The candidate should ensure that the auditor is to have access, at all reasonable times, to all records, documents, books, accounts and vouchers and to such information and explanations that, in the auditor's opinion, are necessary to conduct the assurance engagement in accordance with the Hong Kong Standards on Assurance Engagements.
16. A candidate who makes a statement that he/she knows or ought to know is materially false or misleading in his/her election return lodged under section 37 of the ECICO or a copy of an election return lodged under section 37A of the ECICO engages in a corrupt conduct under section 20 of the ECICO and is punishable by a fine of up to \$500,000 and imprisonment for up to 7 years.
17. In relation to election expenses and election donations, a candidate and his/her treasurer (or his/her election expense agent) should make reference to the prevailing EAC Guidelines on Election-related Activities in respect of the Legislative Council Election ("Guidelines"), in particular the chapter entitled "Election Expenses and Election Donations" and the Appendix entitled "Items of Expenses to be Counted towards Election Expenses".
18. A claim may be withdrawn, before a payment of financial assistance is made or the claim is otherwise disposed of, by means of a notice of withdrawal presented to the CEO. The notice of withdrawal must be presented in a form specified by the EAC (a copy of which will be given to the candidate upon his/her submission of nomination).
19. Where a payment of financial assistance is made and the recipient is not entitled to receive the whole or part of the amount paid, the recipient must repay the whole or part, as the case may be, of the amount paid to the Government within 3 months after the date of a written notice that was given by the CEO to the recipient requiring repayment.

Notes for Auditor

Background information

20. A claim for financial assistance under the Scheme must be made by the candidate on a form specified by the EAC (which will be given to a candidate upon his/her submission of the nomination). The completed claim form must be presented in person by the candidate or his/her agent at the office of the CEO during ordinary business hours within the period specified in paragraph 9 above for lodging an election return. The claim form must also be accompanied by an election return and an auditor's report.

21. The auditor's responsibilities under the Regulation are set out in paragraph 7 above. In consultation with the HKICPA, the auditor should conduct the engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

Engagement letter

22. It is important that the candidate has a clear understanding as to the nature of the services that the auditor is to provide and reaches an agreement with the auditor. To avoid any misunderstanding, the relevant agreement should be made in the written form of an engagement letter. It is suggested that the terms of the engagement letter be agreed with the candidate prior to accepting the appointment as auditor for a candidate.

Planning and conducting the engagement

23. The auditor who has decided to take on the engagement should familiarize himself/herself with the relevant ordinances and regulations such as:
- (a) Part 6A of the LCO (Cap. 542);
Part 6 of the ECICO (Cap. 554);
the Regulation (Cap. 541N); and
 - (b) Guidelines, in particular the chapter entitled "Election Expenses and Election Donations" and the Appendix entitled "Items of Expenses to be Counted towards Election Expenses".
24. The auditor should conduct a reasonable assurance engagement in such a way that he/she can conclude on a reasonable basis whether the election return complies with section 37(1)(a) and 2(b)(i) and (v) of the ECICO. In case of doubt, the auditor should make reference to the relevant ordinances/regulations and the Guidelines and seek clarification from the Registration and Electoral Office where appropriate.
25. The auditor should have an understanding of the internal controls to plan the engagement. To obtain the information needed for internal controls, the auditor should consider visiting campaign sites to obtain an overall view of the internal controls and to obtain information on items such as major suppliers, volunteer labour and general campaign expenditures.
26. In conducting a reasonable assurance engagement, the auditor should perform such procedures² as he/she considers necessary in the circumstances and obtain all the information and explanations from the candidate which he/she considers necessary in order to make his/her conclusion.

² The auditor's procedures would normally include:

- (a) performing tests of transactions;
- (b) obtaining an understanding of the accounting systems and control in order to assess their adequacy as a basis for the preparation of the account of the declared election expenses and to establish whether proper books and records have been kept and maintained by the candidate;
- (c) assessing significant estimates and judgements made by the candidate in the preparation of the account of the declared election expenses; and
- (d) evaluating the overall adequacy of the presentation of information in the account of the declared election expenses.

27. The auditor should be aware of the engagement risks associated with the accounting for election expenses by the candidate. Accordingly, he/she should pay particular attention to the special features of election expenses which may be incurred by the candidate, including:
- (a) election expenses means expenses incurred or to be incurred before, during or after the election period, by a candidate or his/her election expense agent on his/her behalf for the purpose of promoting his/her election, or prejudicing the election of another candidate and includes the value of election donations consisting of goods and services used for that purpose;
 - (b) for each election expense of \$500 or more included in the election return, the candidate must provide invoice(s) and receipt(s) together with the election return pursuant to section 37(2)(b)(i) of the ECICO. Otherwise, the election expenses concerned will not be taken into account in determining the amount of financial assistance payable;
 - (c) an invoice and a receipt for an election expense may be included in the same document (see section 37(3) of the ECICO);
 - (d) the invoices and receipts submitted by the candidate should include sufficient information, including –
 - (i) date;
 - (ii) particulars of the expense item (i.e. information and amount of the goods or services);
 - (iii) information of the organization or person (other than the candidate himself/herself) providing the goods or services; and
 - (iv) information supporting that the organization or person (other than the candidate himself/herself) providing the goods or services has received the relevant payment in full (e.g. name and signature of the recipient, or the stamp of the organization or signature of its authorized person);
 - (e) in the case that an election donation (including multiple election donations from the same donor) consisting of goods or service of more than \$1,000 in value is included as declared election expenses in the election return by the candidate, the candidate must issue a “Standard Receipt for Election Donations” to the donor and submit a copy of the receipt together with the election return pursuant to section 37(2)(b)(ii) of the ECICO;
 - (f) no invoices and receipts may be altered except signed by the supplier(s) or issuer(s) themselves with their endorsement;
 - (g) for all outstanding claims included as election expenses in the election return, a payment schedule for settlement of the outstanding claims should be indicated in the election return and the claim for financial assistance. The candidate is then required to submit invoice(s) and receipt(s) in the case of each election expense of \$500 or more to the CEO within 30 days of settlement of the outstanding claims; and

- (h) common election expenses may include:
- (i) fees and allowances, including travelling expenses, paid to agents and assistants engaged in relation to one's election activities (Remarks: If the agents and/or assistants are staff members currently employed by an incumbent member of LC who is seeking a new term in office, appropriate apportionment of the wages paid to the staff members concerned should be declared in the candidate's election return.);
 - (ii) costs incurred for meals and drinks for agents and assistants before and on polling day;
 - (iii) costs incurred for the design and production of election advertisements, such as banners, signboards, placards, posters, handbills, publicity pamphlets, video and audio recordings, electronic messages and various forms of literature or publicity material for promoting the election of a candidate or candidates or prejudicing the election of another candidate or candidates. (Note: Costs incurred for publicity materials used to express gratitude for electors' support after the election will not be counted as election expenses.);
 - (iv) costs incurred for the display and removal of election advertisements, including labour charges. If the election advertisements have not been removed by the deadline specified by the EAC, the removal costs for the election advertisements charged by the government departments should also be included;
 - (v) costs incurred by the relevant authorities for removal of election advertisements displayed without authorization;
 - (vi) costs incurred for renting office space for electioneering purposes. (Remarks: (a) If the space used is part of the ward office of an incumbent member of LC who is seeking a new term in office, an appropriate apportionment of the rentals paid should be declared in the candidate's election return and relevant invoices and receipts should be obtained from the landlord, instead of being issued by the incumbent member of LC. (b) If a candidate (who is not an incumbent member of LC) rents part of the ward office of an incumbent member of LC, an appropriate apportionment of the rentals paid should be declared in the candidate's election return and relevant invoices and receipts should be obtained from the recipient of the apportioned rentals paid by the candidate.);
 - (vii) costs of stationery used in connection with the election campaign;
 - (viii) operation/miscellaneous costs in connection with the election campaign, e.g. photocopying, hire of telephone line and fax line. (Note: Election deposit will not be counted as election expenses.);
 - (ix) postage for the mailing of publicity materials;

- (x) costs incurred for the hire of transport in connection with the election;
- (xi) costs of deploying vehicles for publicity. (Remarks: If a vehicle is lent to the candidate by any person(s) free of charge, the candidate should, apart from reporting the free goods or service as an election donation, declare the estimated market value of rental of similar vehicles in his/her election return.);
- (xii) costs of advertisements by means of the media, taxis or other public transport;
- (xiii) costs for organizing election meetings, including venue charges;
- (xiv) costs of T-shirts, armbands, caps and other identification materials for election agents and assistants;
- (xv) costs incurred for refurbishing old publicity boards and the estimated value of the boards;
- (xvi) costs incurred in the publication by a candidate during the election period (i.e. from the commencement of the nomination period to the day on which a declaration is made under section 46 of LCO (Cap. 542) or section 22C of the Electoral Affairs Commission (Electoral Procedure) (Legislative Council) Regulation (Cap. 541D); or the day on which the polling ends) of a document that gives details of work done by the candidate in the capacity of the Chief Executive, a member of the Election Committee, a member of the LC, a District Council or the Heung Yee Kuk, the Chairman, Vice-chairman or a member of the Executive Committee of a Rural Committee or a Rural Representative;
- (xvii) costs incurred by the political body or organization of the candidate in promoting his/her election. (Note: Costs of meeting where the platform of the political body or organization is publicized without specific reference to the candidate will not be counted as election expenses. In addition, for the avoidance of doubt, costs of electioneering activities (e.g. campaign rallies) participated by an uncontested candidate after declaration of the election result in respect of his/her constituency to promote the election of other contested candidates will not be counted as election expenses of the uncontested candidate.);
- (xviii) costs for obtaining legal/professional advice incurred in respect of the conduct of an election (e.g. (a) where a candidate hires a lawyer to vet an election publicity pamphlet to make sure that there is no libellous content in the text; and (b) where a candidate engages a building professional to advise on or carry out building works for the erection of election advertisements). (Note: Fees incurred for obtaining (a) legal advice on the general interpretation/application of the electoral laws including whether a particular item of expense can be regarded as “election expenses” and “election donations”, and (b) professional advice on the apportionment of expenses between purposes related to an election and any other purposes, will not be regarded as election expenses.);

- (xix) interest incurred from a loan to finance the election campaign of a candidate. (For an interest-free loan, the interest waived should be declared as an election donation and should be correspondingly counted as election expenses. A reasonable amount should be determined after assessment with reference to the market interest rate.);
 - (xx) allowance for organizing activities to promote one's candidature is a form of election donation which should be counted as election expenses (e.g. (a) an allowance paid to workers in the activities organized by political party(ies) for promoting the election of candidate and/or (b) the sponsorship made by the party(ies) for the said activities);
 - (xxi) although some people may not charge the candidate for the work or goods supplied and labour or services rendered (except voluntary services), the difference between the reasonable sum estimated for relevant charges and any allowance or discount generally available to customers is in itself an election expense (which should be correspondingly counted as an election donation made by these people);
 - (xxii) goods incidentally given to the provision of a voluntary service;
 - (xxiii) costs for charitable activities organized to promote one's candidature; and
 - (xxiv) costs for any negative publicity launched against one's rival candidates.
28. The auditor should note that as with most organizations that receive funds by donation, due to the inherent limitation on being able to be satisfied as to the completeness of election donation records, it is not possible to determine the extent, if any, of unrecorded election donations. Furthermore, since donated property and services are both election donations and expenses, it is not possible to confirm that all expenses have been recorded. The auditor should nevertheless be alert for specific circumstances arousing suspicion that the account of the declared election expenses is not complete. Such circumstances include situations where campaign expenditures were significantly in excess of election donations or the reconciliation of the bank account was not properly done. In such situations, it is possible that some cash receipts (through election donations or loans) have not been recorded. The auditor should make enquiries on how the relevant expenditures were made. The auditor should also consider practical issues associated with estimations of fair values of election donations-in-kind.
29. If necessary, the auditor should make enquiries with the candidate to ensure that all the candidate's election expenses have been recorded with reference to the Guideline, in particular the chapter entitled "Election Expenses and Election Donations" and the Appendix entitled "Items of Expenses to be Counted towards Election Expenses".

Compliance with section 37(1)(a) of the ECICO

30. In relation to the compliance with section 37(1)(a) of the ECICO, obtaining assurance as to the completeness and accuracy of election expenses can be difficult for the auditor, as it would not be practicable for him/her to determine that the books and records of the candidate include all transactions relating to the election. In view of the above, the auditor should perform proper procedures to support his/her conclusion as to whether the election return complies with section 37(1)(a) of the ECICO to the extent that the account of the declared election expenses in the election return set out, in all material respects, the election expenses of the candidate that have been recorded in the books and records of the candidate made available to him/her.

Compliance with section 37(2)(b)(i) and (v) of the ECICO

31. In relation to the compliance with section 37(2)(b)(i) and (v) of the ECICO, the auditor should check whether the candidate has maintained sufficient records to comply with the documentation requirements in accordance with the requirements of that section.

Letter of representation

32. If necessary, the auditor should obtain a representation letter from the candidate as to representations that the auditor considers of significance in forming his/her conclusion. For example, the auditor should obtain written assurance from the candidate that he/she is not aware of any violations of section 37(1)(a) and (2)(b)(i) and (v) of the ECICO.

Reporting

33. If the auditor is of the opinion that the election return (with the account of the declared election expenses) has not been properly prepared by the candidate, or if the auditor fails to obtain all the information and explanations which are necessary for the purpose of conducting his/her reasonable assurance engagement, he/she should make appropriate qualifications in his/her auditor's report in accordance with the requirements of the Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.
34. If the auditor is of the opinion that there exists any other material non-compliance with the requirements of section 37(1)(a) and (2)(b)(i) and (v) of the ECICO, he/she should make full disclosure and where possible, quantify the effects of such non-compliance in the auditor's report in accordance with the requirements of the Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

Date of the auditor's report

35. The auditor's report shall not be dated earlier than the date as shown on the candidate's declaration form attached to the election return.

Specimen auditor's report

36. A specimen auditor's report for the 2022 Legislative Council Election Committee Constituency By-election is prepared and attached at the **Appendix**.

Registration and Electoral Office
October 2022

Specimen Auditor's Report (Effective for engagements beginning on or after 15 December 2022)

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
ON THE ELECTION RETURN
(WITH THE ACCOUNT OF THE DECLARED ELECTION EXPENSES) UNDER THE
FINANCIAL ASSISTANCE SCHEME FOR LEGISLATIVE COUNCIL ELECTION**

INDEPENDENT AUDITOR'S ASSURANCE REPORT

To (*Name of Candidate, Election Committee Constituency*) (The "Candidate")

We have performed a reasonable assurance engagement on the account of the declared election expenses as set out in Sections A to G of the attached election return of the Candidate in respect of the 2022 Legislative Council Election Committee Constituency By-election (the "By-election") pursuant to the requirements set out in section 3(5) of the Electoral Affairs Commission (Financial Assistance for Legislative Council Elections and District Council Elections) (Application and Payment Procedure) Regulation (Cap. 541N).

Responsibilities of the Candidate

The Candidate is required to prepare and is responsible for an election return in compliance with section 37(1) and (2) of the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554) ("ECICO").

Auditor's Independence and Quality Management

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1¹, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibilities

Our responsibility is to form an independent opinion, based on the results of the procedures performed by us, as to whether the election return complies with section 37(1)(a) and (2)(b)(i) and (v) of the ECICO, in all material respects, and to report our opinion to you².

¹ Hong Kong Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* becomes effective on 15 December 2022.

² Auditors may consider it appropriate to clarify to whom they are responsible here or elsewhere in the report in accordance with their risk management policies and with reference to Professional Risk Management Bulletin No. 2 "Auditors' Duty of Care To Third Parties and The Audit Report".

We conducted our engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the HKICPA and with reference to the *Legislative Council Election Financial Assistance Scheme - Notes for Candidate and Independent Auditor of Candidate of Legislative Council Election* issued in October 2022 by the Registration and Electoral Office (“REO”) of the HKSAR Government (the “Notes”). We have planned and performed our work to obtain reasonable assurance for giving our opinion below.

Such a reasonable assurance engagement includes performing the procedures set out in the Notes and examination, on a test basis, of evidence supporting the amounts and disclosure of the items stated in the account of the declared election expenses of the election return. It also includes an assessment of the significant estimates and judgements made by the Candidate in the preparation of the account of the declared election expenses of the election return.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Inherent limitations

As it was not practicable for us, given the nature of the transactions relating to the By-election, to determine that the books and records of the Candidate include all such transactions, we performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the election return complies with section 37(1)(a) of the ECICO, in all material respects, to the extent that the account of the declared election expenses of the election return set out the election expenses of the Candidate that have been recorded in the books and records of the Candidate made available to us, and the election return complies with section 37(2)(b)(i) and (v) of the ECICO, in all material respects, in respect of the election expenses so declared therein.

Opinion³

Based on the foregoing, in our opinion:

- the election return complies with section 37(1)(a) of the ECICO, in all material respects, to the extent that the account of the declared election expenses of the election return has set out the election expenses of the Candidate that have been recorded in the books and records of the Candidate made available to us; and
- the election return complies with section 37(2)(b)(i) and (v) of the ECICO, in all material respects, in respect of the election expenses so declared therein.

³ In the circumstances where the auditor expresses a qualified conclusion or a disclaimer of conclusion or adverse conclusion, the auditor’s report is to be modified accordingly as required in paragraph 69(l)(v) of the Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. Further guidance is set out in paragraphs 74 to 77, A183, A189 to A192 of the Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

Intended Users and Purpose

This report is intended for filing with the REO of the HKSAR Government, and is not intended to be, and should not be, used by anyone for any other purpose.

[Name of firm]

[* Certified Public Accountants (Practising) / Certified Public Accountants]

[Auditor's address]

Hong Kong

[#Date]

* Please delete as appropriate.

The Candidate and his/her auditor should note that the auditor's report must state the auditor's opinion as to whether the relevant election return complies with section 37(1)(a) and (2)(b)(i) and (v) of the ECICO in all material respects. As such, the date of the auditor's report shall not be earlier than the date of the declaration made by the Candidate as shown on the declaration form attached to the election return, otherwise, such auditor's report shall be deemed invalid.

立法會選舉資助計劃

立法會選舉候選人和候選人的獨立核數師須知

目的

1. 當局經徵詢香港會計師公會的意見後，擬備這份須知，向下列人士提供指引：
 - (a) 根據立法會選舉資助計劃（「計劃」）向政府尋求資助的立法會選舉候選人；以及
 - (b) 候選人的核數師，以便：
 - (i) 候選人就會計要求建立妥善的內部監控，以確保其選舉申報書（連同申報選舉開支的帳目）符合《選舉（舞弊及非法行為）條例》（第 554 章）（《條例》）第 37(1)(a)及(2)(b)(i)及(v)條的規定；以及
 - (ii) 候選人的核數師能根據《選舉管理委員會（立法會選舉及區議會選舉資助）（申請及支付程序）規例》（第 541N 章）（《規例》）的規定計劃和執行適當程序，以便進行合理核證工作。

背景

2. 《立法會條例》（第 542 章）第 6A 部規定為立法會選舉候選人設立資助計劃，以支付選舉開支。計劃的目的在於鼓勵更多有志服務社會的候選人參與立法會選舉，並創造一個有利香港政治人才發展的環境。
3. 根據計劃，候選人當選為議員或至少取得有效票總數的 5%，將有資格獲得資助，以抵銷其部分選舉開支，計算方法如下：
 - (a) 若候選人是在有對手競逐的選區或選舉界別參選，則獲資助的款額為下列中的最低者：
 - (i) 候選人所獲得的有效票總數乘以指明的資助額（現時為 15 元）所得的款額；
 - (ii) 候選人可以招致的選舉開支最高限額的 50%；或
 - (iii) 候選人的申報選舉開支。

(b) 若候選人是在無對手競逐的選區或選舉界別參選，則獲資助的款額為下列中的最低者：

(i) （就地方選區或功能界別而言）有關選區或界別的登記選民的數目的 50%或（就選舉委員會界別而言）選舉委員的數目的 50%乘以指明的資助額（現時為 15 元）所得的款額；

(ii) 候選人可以招致的選舉開支最高限額的 50%；或

(iii) 候選人的申報選舉開支。

「**申報選舉開支**」是指候選人根據《條例》第 37(1)條而提交的選舉申報書中列作就該候選人而招致的選舉開支的款額。

4. 選舉主任根據《立法會條例》第 46A(3)(a)或(b)條作出選舉未能完成的宣布，並不影響候選人獲得資助的權利。

5. 計劃的運作程序詳載於《規例》。

候選人須知

6. 候選人按計劃提出資助申索，必須以選舉管理委員會（「選管會」）指明的表格填報（候選人在遞交提名時會獲發給該表格）。填妥的申索表格須在下文第 9 段指明的提交選舉申報書期限的通常辦公時間內，由候選人或其代理人親自於總選舉事務主任的辦事處提交。申索表格須連同一份選舉申報書及一份核數師報告一併遞交。

7. 獲委任的核數師在完成核證工作後，須向總選舉事務主任提供一份獨立核數師報告。該報告必須：

(a) 述明核數師已根據香港鑒證業務準則第 3000 號（經修訂）「非審核或審閱過往財務資料之鑒證工作」進行合理核證工作，審計有關申報選舉開支的帳目；以及

(b) 述明按核數師的意見，有關選舉申報書是否在所有要項上均符合《條例》第 37(1)(a)及(2)(b)(i)及(v)條的規定。

8. 鑑於以上所述，候選人必須就會計要求建立妥善的內部監控，以符合《條例》第 37(1)(a)及(2)(b)(i)及(v)條的規定。

9. 《條例》第 37(1)條訂明，在選舉中的每名候選人必須向總選舉事務主任提交**選舉申報書**，列出：

(a) 該候選人在該項選舉中的選舉開支；及

- (b) 曾由該候選人或由他人代該候選人在與該項選舉有關連的情況下收取的所有選舉捐贈。

《條例》第 37(2)(b)條訂明，候選人必須確保選舉申報書附有：

- (i) （就每項 500 元或以上的選舉開支而言）載有該項支出的詳情的發票及收據；及
- (ii) （就每項 1,000 元以上或每項包含貨品或服務而價值 1,000 元以上的選舉捐贈而言）發給捐贈者的載有關於該捐贈者及該項捐贈的詳情的收據的副本；及
- (iii) （如由候選人或由他人代候選人在與選舉有關連的情況下收取的某項選舉捐贈或某項選舉捐贈的一部分沒有用於該用途而已按照《條例》第 19 條處置）收取該等如此處置的捐贈或部分捐贈的人所發出的收據的副本；及
- (iv) （如由候選人或由他人代候選人在與選舉有關連的情況下收取的某項選舉捐贈或某項選舉捐贈的一部分沒有用於該用途，亦沒有按照《條例》第 19(3)條¹處置）書面解釋，列出沒有按照該條處置該項捐贈或該部分捐贈的理由；及
- (v) 採用有關主管當局提供或指明的表格或格式所作的聲明書，證明申報書內容屬實。

選舉申報書須採用指明表格（候選人在遞交提名時會獲發給該表格），候選人須根據《條例》第 37 條，在有關地方選區或選舉界別的選舉結束後 60 日期間屆滿前，將填妥的選舉申報書提交總選舉事務主任。就某地方選區或選舉界別而言，選舉在任何以下事件發生當日，即告結束：

- 選舉結果於憲報公布；
- 宣布選舉未能完成。

10. 候選人須作出安排，以建立妥善的內部監控，確保候選人收取的所有選舉捐贈及其招致的所有選舉開支，均妥善計入及載錄於他／她的帳簿及紀錄上。

¹ 《條例》第 19(3)條規定，任何沒有用於償付或分擔償付該候選人的選舉開支，或促使該候選人當選或阻礙另一名候選人當選的捐贈，必須給予該候選人所選擇的屬公共性質的慈善機構或慈善信託。該條例第 19(4)條規定，任何超逾選舉開支最高限額的捐贈（不包括屬服務性質的選舉捐贈），亦須給予該等慈善機構或慈善信託。

11. 就會計要求的妥善的內部監控應包括以下各方面：

- (a) 候選人應在接受選舉捐贈或招致選舉開支之前，委任一名司庫（或一名選舉開支代理人）。此舉是為了確保候選人就選舉活動收取的所有選舉捐贈及招致的所有開支均妥善載錄於帳簿及紀錄上；
- (b) 所有有關選舉活動的選舉捐贈應在切實可行的範圍內盡快載錄於帳簿及紀錄內。現金及支票的選舉捐贈應在切實可行的範圍內盡快（最好在收到後三個工作天內）存放於候選人一個專供他／她的選舉活動之用的獨立銀行帳戶內；
- (c) 候選人及司庫（或選舉開支代理人）應確保保存一本現金帳簿，以記錄所有收取的選舉捐贈及支付的選舉開支，並應定期進行銀行對帳；
- (d) 所有收取的選舉捐贈及支付的選舉開支，均應附上單據證明，並妥善存檔；及
- (e) 候選人倘打算根據上述計劃尋求資助，應在遞交其提名表格之後立刻委任一名核數師，以便該名核數師有足夠時間按照《規例》的要求計劃及執行適當的步驟以進行合理核證工作。

12. 候選人亦應注意，在資助申索及選舉申報書內，須就選舉申報書內選舉開支所包括的所有未支付索款，述明預定支付索款的時間表。於清付索款後的 30 天內，候選人須把每項 500 元或以上的選舉開支的發票及付款收據，交予總選舉事務主任。

13. 如重用舊物資作選舉用途（例如重新使用舊的宣傳板），重新修整舊物資所招致的費用和其估計價值，均須計入候選人的選舉開支內。對於符合獲得資助的候選人而言，重新修整舊物資所招致的費用會被計算入候選人的資助金額內，但舊物資的估計價值就不會計算入候選人的資助金額內以防止相關的費用獲重複資助。重用其他舊的物品作選舉用途亦會使用上述的原則處理。

14. 任何組織或個人給予候選人用以支付或有助於支付其選舉開支的任何財政利益，均應申報為選舉捐贈，並記帳於選舉申報書內。任何免費或以折扣價獲取的貨品及服務，均屬實物抵付形式的選舉捐贈，其估計合理價值應納入選舉申報書，同時列為選舉捐贈及選舉開支（如適用）。由政治團體或任何組織舉辦的籌款活動，如沒有特別提及候選人，則不被計算為候選人的選舉活動。不過，該等政治團體或組織給予候選人的任何捐獻，均須記錄為候選人收取的選舉捐贈。

15. 候選人應確保核數師在任何合理時間均可取用所有紀錄、文件、帳簿、帳目和憑單，並取得核數師認為根據《香港鑒證業務準則》進行核證工作所需的資料和解釋。
16. 候選人如根據《條例》第 37 條提交的選舉申報書內，或在根據《條例》第 37A 條提交的選舉申報書的副本內，作出其明知或理應知道屬虛假或具誤導性達關鍵程度的陳述，即屬作出《條例》第 20 條的舞弊行為，最高可被判罰款 500,000 元及監禁七年。
17. 就選舉開支及選舉捐贈而言，候選人及其司庫（或其選舉開支代理人）應參考現行選管會的「立法會選舉活動指引」（「指引」），特別是關於「選舉開支及選舉捐贈」的章節和關於「會被計算為選舉開支的項目」的附錄。
18. 任何申索可在資助支付前或在該申索以其他方式處置前，藉向總選舉事務主任提交的撤回通知書而撤回。撤回通知書必須採用選管會指明的表格（候選人在遞交提名時會獲發給該表格）。
19. 如果已支付資助，而獲資助者是無權獲得全部或部分已付的款額，則該獲資助者必須於總選舉事務主任給予該需要還款的獲資助者書面通知的日期後三個月內，歸還全部或部分（視屬何情況而定）已付的款額給政府。

核數師須知

背景資料

20. 候選人按計劃提出資助申索，必須以選管會指明的表格填報（候選人在遞交提名時會獲發給該表格）。填妥的申索表格須在上文第 9 段指明的提交選舉申報書期限的通常辦公時間內，由候選人或其代理人親自於總選舉事務主任的辦事處提交。申索表格須連同一份選舉申報書及一份核數師報告一併遞交。
21. 《規例》中訂明的核數師職責詳載於上文第 7 段。經徵詢香港會計師公會的意見後，核數師應根據香港鑒證業務準則第 3000 號（經修訂）「非審核或審閱過往財務資料之鑒證工作」進行核證工作。

聘書

22. 候選人必須清楚理解核數師所提供的服務性質，並與核數師達成協議，這點非常重要。為免產生誤解，有關協議應以聘書方式訂立。核數師接受候選人聘用前，應先行就聘書條款與候選人達成協議。

計劃和進行核證工作

23. 決定擔負這項核證工作的核數師應熟悉相關的條例和規例，例如：
- (a) 《立法會條例》（第 542 章）第 6A 部；
《選舉（舞弊及非法行為）條例》（第 554 章）第 6 部；
《規例》（第 541N 章）；以及
 - (b) 「指引」，尤其是關於「選舉開支及選舉捐贈」的章節及關於「會被計算為選舉開支的項目」的附錄。
24. 核數師應進行合理核證工作使他／她就選舉申報書是否符合《條例》第 37(1)(a)及 2(b)(i)及(v)條得出合理結論。如有疑問，核數師應參考相關的條例／規例及「指引」，並在適當的情況下要求選舉事務處作出澄清。
25. 核數師在計劃核證工作時，應對內部監控有所了解。要取得內部監控所需的資料，核數師應考慮親臨競選場地以便對內部監控有概括的認識，以及取得關於主要供應商、義務工作者和一般競選開支等事項的資料。
26. 在進行合理核證工作時，核數師為了作出他／她的結論，應採取他／她認為按當時情況所必要的程序²，並從候選人取得一切他／她認為必需的所有資料及解釋。
27. 核數師應明瞭與候選人選舉開支會計帳目有關的核數風險。因此，對於候選人有可能招致的選舉開支的特別事項，核數師應格外留意，其中包括：
- (a) 選舉開支指於選舉期間或選舉之前或後，一名候選人或代表候選人的選舉開支代理人為促使該候選人當選，或為阻礙另一候選人當選而招致或將招致的開支，並包括包含貨品及服務而用於上述用途的選舉捐贈的價值；

² 核數師採取的程序一般包括：

- (a) 進行交易事項測試；
- (b) 了解有關的會計系統及監控程序，以評估其是否足以作為擬備有關申報選舉開支帳目的根據，並確定候選人有否備存妥善的帳簿和紀錄；
- (c) 評估候選人在擬備申報選舉開支帳目時所作的重要估計和判斷；以及
- (d) 衡量申報選舉開支帳目所載資料整體上是否充分。

- (b) 根據《條例》第 37(2)(b)(i)條，就選舉申報書內每項 500 元或以上的選舉開支，候選人必須連同選舉申報書呈交發票及收據。否則，在計算須付的資助金額時，該項相關的選舉開支將不會被考慮在內；
- (c) 選舉開支的發票及收據可包括在同一份文件內（見《條例》第 37(3)條）；
- (d) 候選人提交的發票及收據需載有足夠資料，包括：
 - (i) 日期；
 - (ii) 開支項目的詳情（即貨品或服務的資料和金額）；
 - (iii) 提供貨品或服務的機構或人士（非候選人本人）的資料；及
 - (iv) 證明提供貨品或服務的機構或人士（非候選人本人）已全數收取有關款額的資料（例如收款人士的姓名及簽署，或收款機構的蓋章或代表簽署）；
- (e) 如候選人於選舉申報書所申報的選舉開支項目內，有包含貨品及服務而價值 1,000 元以上的選舉捐贈（包括來自同一捐贈者的多次選舉捐贈），候選人必須向捐贈者發出「劃一格式選舉捐贈收據」，並根據《條例》第 37(2)(b)(ii)條連同選舉申報書呈交收據副本；
- (f) 除供應商或發行者親身簽署作修改外，不得修改發票及收據；
- (g) 在選舉申報書及資助申索內，須就選舉申報書內選舉開支所包括的所有未支付索款，述明預定支付索款的時間表。於清付索款後的 30 天內，候選人須把每項 500 元或以上的選舉開支的發票及付款收據，交予總選舉事務主任；
- (h) 一般選舉開支可包括：
 - (i) 支付有關競選活動而聘用的代理人及助理的費用及津貼，包括交通費。（註：如代理人及／或助理為現任立法會議員所僱用的職員，而該立法會議員正尋求連任，必須適當地分攤有關職員的薪酬開支，並在選舉申報書內申報。）；
 - (ii) 代理人及助理在投票日及之前用於膳食及飲品的費用；
 - (iii) 設計及製作選舉廣告的費用，例如：橫額、招牌、標語牌、海報、傳單、宣傳小冊子、錄影及錄音、電子訊息、為促使某候選人或阻礙其他候選人當選的各種刊物

或宣傳物品（註：在選舉後向選民致謝的宣傳物品所招致的開支不會被計算為選舉開支。）；

- (iv) 展示及拆除選舉廣告所招致的費用，包括工資。如有選舉廣告在選管會指定的限期前仍未拆除，則由政府部門拆除這些選舉廣告，而所收取的費用，亦應包括在內；
- (v) 有關部門拆除未獲授權而展示的選舉廣告所招致的費用；
- (vi) 有關競選活動而租用地方的費用（註：(a)如現任立法會議員正尋求連任，並沿用其議員辦事處作競選活動，必須適當地分攤有關租金費用，並在選舉申報書內申報。應向業主取得相關發票及收據，而非由該立法會議員自行發出。(b)如候選人（非現任立法會議員）租用部分現任立法會議員的辦事處作競選活動，必須適當地分攤有關租金費用，並在選舉申報書內申報。相關發票及收據應由該分攤租金的收取人發出。）；
- (vii) 有關競選活動使用的文具費用；
- (viii) 有關競選活動的運作／雜項費用，例如影印、租用電話線及圖文傳真線（註：選舉按金不會被計算為選舉開支。）；
- (ix) 郵寄宣傳物品的郵費；
- (x) 因競選租用交通工具的費用；
- (xi) 利用車輛進行宣傳的費用（備註：如車輛是由任何人士在不收取費用的情況下借給候選人使用，候選人除須將上述免費提供的貨品或服務申報為選舉捐贈外，亦須於其選舉申報書內申報租賃同類車輛的估計市價。）；
- (xii) 利用傳媒、的士或其他公共交通工具作宣傳的廣告費用；
- (xiii) 舉行選舉聚會的費用，包括場地收費；
- (xiv) 選舉代理人及助理的 T 恤、臂章、帽子等及其他識別身分物品的費用；
- (xv) 舊宣傳板重新修整所招致的費用和其估計價值；

- (xvi) 候選人在選舉期間（即由提名期開始至根據《立法會條例》（第 542 章）第 46 條，或《選舉管理委員會（選舉程序）（立法會）規例》（第 541D 章）第 22C 條所作的公告當日為止；或至投票結束當日），就其身分（如：行政長官、選舉委員會委員、立法會、區議會或鄉議局議員、鄉事委員會主席、副主席或執行委員會委員或鄉郊代表），發布所做工作的詳細資料的文件所招致的費用；
- (xvii) 候選人所屬政治團體或組織因推廣其競選所招致的費用（註：宣傳政治團體或組織政綱的聚會，如非明確提及候選人者，則所招致的費用不會被計算為選舉開支。另外，為免生疑問，無需競逐而當選的候選人，在其所屬的地方選區／選舉界別的選舉結果公布後，參與競選活動（例如造勢大會）以促使其他需競逐的候選人當選，所牽涉的有關支出不會被計算為該無需競逐而當選的候選人的選舉開支。）；
- (xviii) 就進行競選諮詢法律／專業意見的費用（例如(a)候選人聘用其律師查核競選宣傳小冊子以確保所載的內容不致構成誹謗；以及(b)候選人聘用建築專業人士就豎設選舉廣告提供意見或進行工程）。（註：(a)就一般選舉法律的詮釋／應用諮詢法律意見所招致的費用，包括指定項目是否被視為「選舉開支」及「選舉捐贈」，及(b)就分攤開支為選舉有關的開支及其他用途的開支而諮詢專業意見所招致的費用，均不會被計算為選舉開支。）；
- (xix) 用以資助候選人競選活動的貸款所招致的利息（就免息貸款而言，所豁免的利息應申報為選舉捐贈並應計入選舉開支。有關人士應參考市場的利率評估一個合理的金額。）；
- (xx) 為一位候選人組織推廣活動所提供的津貼乃一種選舉捐贈，應被計算為選舉開支（例如：(a)政治團體為促使某候選人當選而舉行活動，給予有關活動工作人員的津貼，及／或(b)該政治團體就有關活動給予的贊助。）；
- (xxi) 雖然某些人士或會免費為候選人工作、供應貨物、勞力或服務（義務服務除外），此等項目之合理估計收費，與顧客通常享有的折扣或優惠的差額，實為一項選舉開支（此等開支會相應被算為供應者所給予的選舉捐贈）；
- (xxii) 由於提供義務服務而附帶給予的貨品；
- (xxiii) 為推廣候選人而進行的慈善活動所使用的費用；及

(xxiv) 為打擊競選對手而展開任何負面宣傳所使用的費用。

28. 核數師應注意，正如大部分接受捐款的機構一樣，在信納選舉捐贈紀錄是否完整無缺上，本身是有局限的。因此，要確定有多少（如有的話）未予記錄的選舉捐贈是不可能的。此外，由於選舉捐贈的財物和服務既是捐贈亦是開支，因此也不可能確定所有開支已予以記錄。雖然如此，核數師應提高警覺，留意是否有可疑情況，令人懷疑申報選舉開支的帳目並不完整。例如，如果競選開支遠超選舉捐款數額，或銀行戶口的對帳工作有欠妥當，即表示可能有些現金收入（通過選舉捐贈或貸款形式）未予記錄。核數師應查問有關開支作了何等用途。核數師在估計實物選舉捐贈的合理價值時，應一併考慮相關的實務事宜。
29. 如有需要，核數師亦應向候選人查問，以確保候選人的所有選舉開支均參照「指引」，尤其關於「選舉開支及選舉捐贈」的章節及關於「會被計算為選舉開支的項目」的附錄的規定予以記錄。

符合《條例》第 37(1)(a)條的規定

30. 關於符合《條例》第 37(1)(a)條規定方面，核數師要保證選舉開支的完整和準確並非易事，因為他／她要斷定候選人的帳簿和紀錄是否載有與選舉有關的所有交易事項並不是切實可行的。鑑於上述情況，核數師應執行適當程序，以支持其有關選舉申報書是否在所有要項上均符合《條例》第 37(1)(a)條的結論，即在選舉申報書內的申報選舉開支帳目，已開列候選人所提供給他／她的帳簿及紀錄上所載列的候選人選舉開支。

符合《條例》第 37(2)(b)(i)及(v)條的規定

31. 關於符合《條例》第 37(2)(b)(i)及(v)條規定方面，核數師應確保候選人是否已按照該條款的規定，保存足夠的紀錄以符合文件證明的要求。

聲明書

32. 如有需要，核數師應向候選人獲取一份聲明書，就核數師認為對其提出結論十分重要的事情作出聲明。例如，核數師應向候選人獲取書面保證，述明候選人並不察覺有任何違反《條例》第 37(1)(a)及(2)(b)(i)及(v)條規定的事情。

報告

33. 如核數師認為候選人並未正當地擬備選舉申報書（載有申報的選舉開支帳目），又或者核數師未能獲取所有必需的資料及解釋以進行他／她的合理核證工作，他／她應根據香港鑒證業務準則第 3000 號（經修訂）「非審核或審閱過往財務資料之鑒證工作」，在他／她的核數師報告中提出適當的保留意見。

34. 如核數師認為存在任何其他不符合《條例》第 37(1)(a)及(2)(b)(i)及(v)條規定的情況，而該等情況是具關鍵性的，他／她應全面披露有關事項。如可能的話，他／她應根據香港鑒證業務準則第 3000 號（經修訂）「非審核或審閱過往財務資料之鑒證工作」，在核數師報告中量化該等不符合規定的情況所造成的影響。

核數師報告日期

35. 核數師報告日期 不可早於選舉申報書夾附的聲明書上顯示候選人作出聲明的日期。

核數師報告樣本

36. 就 2022 年立法會選舉委員會界別補選擬備的核數師報告樣本載於**附件**。

選舉事務處
2022 年 10 月

**立法會選舉資助計劃
選舉申報書（連同申報選舉開支帳目）
獨立核數師鑒證報告**

獨立核數師鑒證報告

致（候選人姓名選舉委員會界別）（「候選人」）

我們已根據《選舉管理委員會（立法會選舉及區議會選舉資助）（申請及支付程序）規例》（第 541N 章）第 3(5)條的規定，對隨附有關 2022 年立法會選舉委員會界別補選（「補選」）的候選人的選舉申報書內 A 至 G 部所載的申報選舉開支帳目進行合理鑒證。

候選人的責任

候選人須遵從《選舉（舞弊及非法行為）條例》（第 554 章）（「《條例》」）第 37(1)及(2)條的規定，擬備選舉申報書並對此負責。

核數師的獨立性和質量管理

我們遵守香港會計師公會（「公會」）頒布的《專業會計師道德守則》中對獨立性及其他職業道德的要求，有關要求基於誠信、客觀、專業勝任能力和應有的關注、保密及專業行為的基本原則而制定的。

本會計師事務所採用《香港質量管理準則》第 1 號¹，並要求事務所設計、執行及營運一套完善的管理系統，包括關於要遵守道德要求、專業準則規定及可適用的法律及監管規定的政策和程序。

核數師的責任

我們的責任是根據我們所執行程序的結果，就選舉申報書是否在所有要項上均符合《條例》第 37(1)(a)及(2)(b)(i)及(v)條作出獨立意見，並向閣下報告²。

¹ 香港質量管理準則第 1 號「會計師事務所對執行財務報表審計、審閱、其他鑒證業務或相關服務業務的質量管理」將於 2022 年 12 月 15 日生效。

² 核數師可按照其風險管理政策並參考 Professional Risk Management Bulletin No. 2 “Auditors’ Duty of Care to Third Parties and The Audit Report”，在此或報告的其他地方，闡明其須予負責的對象。

我們根據公會頒布的香港鑒證業務準則第 3000 號（經修訂）「非審核或審閱過往財務資料之鑒證工作」，並參考香港特別行政區政府選舉事務處於 2022 年 10 月發出的「立法會選舉資助計劃—立法會選舉候選人和候選人的獨立核數師須知」（「須知」）進行鑒證工作。我們已計劃及執行有關的工作，以對以下的意見獲取合理保證。

合理鑒證工作包括執行「須知」所訂的程序，以及以抽查方式查核選舉申報書內有關申報選舉開支帳目所載數額及披露事項的憑證，亦包括評估候選人於擬備申報書內有關申報選舉開支帳目時所作的重大估計和判斷。

我們相信，我們所獲得的憑證能充足和適當地為我們的意見提供基礎。

固有的局限

鑑於與補選相關的交易的性質，我們無法於切實可行的範圍內確定候選人的帳簿及紀錄是否已包括所有有關交易。因此，我們在進行工作時，均以取得一切認為必需的資料及解釋為目標，務求獲得充分的憑證，以合理地確定選舉申報書是否在所有要項上均符合《條例》第 37(1)(a)條的規定，即在選舉申報書內的申報選舉開支帳目，已開列候選人所提供給我們的帳簿及紀錄上所載列的候選人選舉開支；以及選舉申報書內的申報選舉開支是否在所有要項上均符合《條例》第 37(2)(b)(i)及(v)條的規定。

意見³

在上文所述的基礎上，我們認為：

- 選舉申報書在所有要項上均符合《條例》第 37(1)(a)條的規定，即在選舉申報書內的申報選舉開支帳目，已開列候選人所提供給我們的帳簿及紀錄上所載列的候選人選舉開支；及
- 選舉申報書內申報的選舉開支在所有要項上均符合《條例》第 37(2)(b)(i)及(v)條的規定。

擬供使用者及用途

本報告專供候選人提交香港特別行政區政府選舉事務處之用，並不擬、亦不得供任何其他人士作任何其他用途。

³ 在核數師發表保留結論或無法表示結論或否定結論的情況下，核數師須根據香港鑒證業務準則第 3000 號（經修訂）「非審核或審閱過往財務資料之鑒證工作」第 69(1)(v)段的要求去修改核數師報告。進一步的指引於香港鑒證業務準則第 3000 號（經修訂）「非審核或審閱過往財務資料之鑒證工作」第 74 至 77、A183、A189 至 A192 段列載。

[事務所名稱]
[*執業會計師／會計師]
[核數師地址]
香港
[#日期]

*請刪去不適用者。

#候選人及其核數師應留意，核數師報告必須述明按核數師的意見，有關選舉申報書是否在所有要項上均符合有關條例第 37(1)(a)及(2)(b)(i)及(v)條的規定。因此，核數師報告日期不可早於選舉申報書夾附的聲明書上顯示候選人作出聲明的日期，否則該核數師報告會被視為無效。