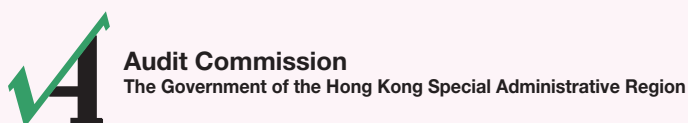
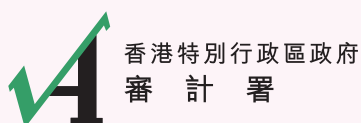


审计署署长报告

REPORT OF THE DIRECTOR OF AUDIT



独立审计报告

Independent Audit Report

致立法会

To the Legislative Council

兹证明我已审核及审计列载于第68至101页土地注册处营运基金的财务报表，该等财务报表包括于2016年3月31日的财务状况表与截至该日止年度的全面收益表、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资料。

I certify that I have examined and audited the financial statements of the Land Registry Trading Fund set out on pages 68 to 101, which comprise the statement of financial position as at 31 March 2016, and the statement of comprehensive income, 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.

土地注册处营运基金总经理就财务报表须承担的责任

General Manager, Land Registry Trading Fund's Responsibility for the Financial Statements

土地注册处营运基金总经理须负责按照《营运基金条例》(第430章)第7(4)条及香港财务报告准则制备真实而中肯的财务报表，及落实其认为必要的内部控制，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。

The General Manager, Land Registry Trading Fund is responsible for the preparation of financial statements that give a true and fair view in accordance with section 7(4) of the Trading Funds Ordinance (Cap. 430) and Hong Kong Financial Reporting Standards, and for such internal control as the General Manager, Land Registry Trading Fund 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

Auditor's Responsibility

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《营运基金条例》第7(5)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，以合理确定财务报表是否不存有任何重大错误陈述。

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with section 7(5) of the Trading Funds 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，审计师考虑与该基金制备真实而中肯的财务报表有关的内部控制，以设计适当的审计程序，但并非为对基金的内部控制的效能发表意见。审计亦包括评价土地注册处营运基金总经理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。

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 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 General Manager, Land Registry Trading Fund, as well as evaluating the overall presentation of the financial statements.

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。

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

意见

我认为，该等财务报表已按照香港财务报告准则真实而中肯地反映土地注册处营运基金于2016年3月31日的状况及截至该日止年度的运作成果及现金流量，并已按照《营运基金条例》第7(4)条所规定的方式妥为制备。

Opinion

In my opinion, the financial statements give a true and fair view of the state of affairs of the Land Registry Trading Fund as at 31 March 2016, and of its results of operations 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 manner provided in section 7(4) of the Trading Funds Ordinance.

审计署署长

(审计署助理署长刘新和代行)

LAU Sun-wo

Assistant Director of Audit for Director of Audit

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2016年9月28日

Audit Commission
26th Floor, Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong
28 September 2016

