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|  | **Community Involvement Broadcasting Fund**  **Guide to the Auditors on Limited Assurance Engagement**   1. **Background**   1.1 The Government of the Hong Kong Special Administrative Region (The Government) has established the Community Involvement Broadcasting Service (CIBS) and tasked Radio Television Hong Kong (RTHK) to devote part of its airtime to provide a platform for the community, non-government organisations and the underprivileged to participate in broadcasting. The Government has also established the Community Involvement Broadcasting Fund (CIBF) to provide funding for application by groups or individuals interested in producing radio programmes under the CIBS.  1.2 RTHK administers the CIBS and CIBF to encourage community organisations or individuals to bid for resources for the production of radio programmes and arranges for the programmes to be broadcast on RTHK.   1. **Conditions for Disbursement of Approved Fund**   2.1 After the completion of the programme, the Applicant subsidised by CIBF shall submit to RTHK a Limited Assurance Engagement Report (Report) prepared by a practicing Certified Public Accountant (Auditor) registered under the Professional Accountants Ordinance (Cap. 50). The approved fund or the remaining approved fund shall be disbursed to the applicant upon acceptance of the Report by RTHK.  2.2 RTHK reserves the right to withhold the approved fund or disburse only part of the approved fund if the performance of the Applicant is found unsatisfactory or if the Applicant breaches any terms and conditions of approved funding as stated in the Agreement.  2.3 RTHK reserves the right to demand from the Applicant the compensation of administrative cost if the Applicant fails to submit the programme, or the programme is unsuitable for broadcast for any reason. The compensation will normally not exceed 20% of the approved fund.   1. Guidelines on Use of Approved Fund by Applicant   3.1 The Applicant should monitor the use of funds.  3.2 The approved unit rate and quantity of each approved item are fixed. Unless otherwise agreed by RTHK, the unit rate and / or quantity of each approved item shall not be enhanced in any event.  3.3 The Applicant is prohibited from obtaining any revenue or interest from the programme productions or activities related to the production apart from the approved fund.   1. Guidelines for Limited Assurance Engagement   4.1 The Auditor should comply with the relevant standards and Statements of Professional Ethics issued and updated from time to time by the Hong Kong Institute of Certified Public Accountants.  4.2 The Applicant should prepare a Statement of Expenditure (refer to Annex 1) for the programme approved under CIBF and submit completed Annexes 1 – 5 to the Auditor. The Auditor should check whether the actual expenditures conform to the approved categories and items.  4.3 All expenditures should be recorded in a separate and complete set of books and records and conform with the terms and conditions under Sections 7 and 8 of the Handbook for Community Involvement Broadcasting Service (Handbook). The related expenditures and procurement records should be properly maintained, including invoices; receipts; counterfoils; names; HKID Card numbers; job titles; dates of service; episodes involved; acknowledgement receipts with date of payees for honorarium (refer to Annex 2); procurement records (refer to Annexes 3 – 5), etc. The dates of the expenditures and procurement records to be audited should be no earlier than the effective date of the Agreement and no later than the signing date of the Report.  4.4 All procurement of goods and services should follow the instructions listed in Section 8 of the Handbook and should include relevant proof of price quotations.   1. Limited Assurance Engagement Report   5.1 The Auditor should provide a Report for the programme (refer to Annex 6).  5.2 The Statement of Expenditure at Annex 1 should be attached to the Report.  Radio Television Hong Kong  (Issued on 1 April 2019) | | |
|  | | **Community Involvement Broadcasting Service**  **Statement of Expenditure** | **Annex 1** | |

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| Note | 1. The details of this Annex can be referred to Schedule II of the Agreement, Annex 2, 4 and 5. 2. This Annex should be completed and submitted to the Auditor. |

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| **Application Information** | |
| Applicant |  |
| Programme Title |  |
| Application Number |  |

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| **Production Crew List – Honorarium** | | | | |
| Job Title | Approved Head-count | Approved Amount  (HK$) | Claim  Head-count | Claim Amount  (HK$) |
| Project Coordinator |  |  |  |  |
| Producer |  |  |  |  |
| Technical Producer |  |  |  |  |
| Scriptwriter |  |  |  |  |
| Researcher |  |  |  |  |
| Actor / Presenter |  |  |  |  |
| Sub-total (A) | | | |  |

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| **Services / Goods** | | | | | | | |
| Item | Approved Quantity | Approved Amount  (HK$) | Actual Quantity | Actual Amount  (HK$) | Claim Quantity | Claim Amount  (HK$) | Receipt No. |
| Studio Rental |  |  |  |  |  |  |  |
| Music CDs |  |  |  |  |  |  |  |
| Limited Assurance Engagement Report |  |  |  |  |  |  |  |
| Others (1) |  |  |  |  |  |  |  |
| Others (2) |  |  |  |  |  |  |  |
| Sub-total (B) | | | | | |  |  |

Total Claim Amount: (A) + (B) = HK$ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| **Prepared by Project Coordinator** | |
| Name |  |
| Signature |  |
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| **Certified by Person of the Organisation Responsible for the Application / Applicant** | | |
| Name |  | Organisation Chop  (if applicable) |
| Signature |  |
| Date |  |

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|  | | **Community Involvement Broadcasting Service**  **Claim and Acknowledgement of Honorarium** | **Annex 2** | |
| Note | 1. The payer, the payee and the witness should all sign on the same day on this Annex. 2. A standard honorarium of HK$300 per episode, subject to a quota, will be granted to each participant assuming one of the following six types of job titles for each episode: project coordinator, producer, technical producer, scriptwriter, researcher and actor / presenter. Details can be referred to “Funding Criteria”, Section 7 of the CIBS Handbook. 3. This Annex should be completed and submitted to the auditor. | | |

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| **Application Information** | |
| Applicant |  |
| Programme Title |  |
| Application Number |  |

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| Name of Payee | HKID No. | Job Title | Date of Service | Episode(s)  (e.g. 1st, 4th, or 1-13, etc.) | Received  by Payee  (HK$) | Signature of Payee | Date of Signing |
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| **Payer** | |
| Name |  |
| Signature |  |
| Date |  |

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| **Witness** | |
| Name |  |
| HKID No. |  |
| Relationship with Applicant |  |
| Signature |  |
| Date |  |

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| **Certified by Person of the Organisation Responsible for the Application / Applicant** | | |
| Name |  | Organisation Chop  (if applicable) |
| Signature |  |
| Date |  |

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| **Personal Information Collection Statement**  Personal data provided in this Annex will be used for the following purposes:   1. Claim for honorarium; and 2. Review of the CIBS.   All personal data provided shall not be used for any purpose other than those stated above. |

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|  | | **Community Involvement Broadcasting Service**  **Quotation Summary for the Procurement of Services and Goods**  **(Fill in for each procurement)** | **Annex 3** | |
| Note | 1. For the procurement of services and goods over HK$1,000 but not more than HK$50,000, at least two written quotations shall be obtained. For the procurement of services and goods over HK$50,000, at least five written quotations shall be obtained. Applicant should obtain services and goods at the best value for money. 2. For the procurement of services and goods up to HK$1,000, a verbal or written quotation shall be obtained. Efforts shall be made to ensure that the charges / prices are reasonable. 3. All written quotations should be attached to this Annex. Only quotations obtained by the closing date and time will be considered as valid. 4. The person who invites and obtains quotations must not be the same person who certifies the acceptance of services / goods. 5. This Annex should be completed and submitted to the auditor. | | |

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| **Application Information** | | | |
| Applicant |  | | |
| Programme Title |  | Application Number |  |

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| **Services / Goods Procured:** (Tick one where appropriate) | | **Type of Quotation Obtained:**  (Tick one where appropriate)  ☐ Written ☐ Verbal (only for value up to $1,000) |
| ☐ Studio Rental | ☐ Music CDs |
| ☐ Limited Assurance Engagement Report | ☐ Others: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| **Procurement Requirement (e.g. Specification, Quantity, Deadline for Quotation, etc.)** |
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| **Quotation Summary**  **Quotation Closing Date and Time:** | | | | | | | | | |
| Supplier | By the Closing Date and Time (Y/N) | Date and Time if “N” | Unit Rate  (HK$) | Quantity | Total Amount  (HK$) | Contact Person and Tel. No. | Quotation Ref. No  (if applicable) | Acceptance  (Tick the conforming offer which provides the best value for money) | Remarks |
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| **The Person Who Invites and Obtains Quotations** | | **The Person Who Certifies the Acceptance of Services / Goods** | | |
| I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (HKID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_), solemnly declare and confirm that there is no actual, potential or perceived conflict of interest for me to take part in this procurement procedure with the above suppliers. | | I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (HKID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_), solemnly declare and confirm that there is no actual, potential or perceived conflict of interest for me to take part in this procurement procedure with the above suppliers. | | |
| Relationship with Applicant |  | Post | ☐ Person of the Organisation Responsible for the Application /Applicant  ☐ Project Coordinator | |
| Signature |  | Signature |  | Organisation Chop  (if applicable) |
| Date |  | Date |  |

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|  | | **Community Involvement Broadcasting Service**  **Summary Record for Procurement of**  **Services and Goods Over HK$1,000** | **Annex 4** |
| Note | 1. Receipts for the procurement of services and goods over HK$1,000 should be attached to this Annex. 2. This Annex should be completed and submitted to the auditor. | | |

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| **Application Information** | | | |
| Applicant |  | | |
| Programme Title |  | Application Number |  |

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| Services / Goods  (e.g. Studio Rental, Limited Assurance Engagement Report, etc.) | Unit Rate  (HK$) | Quantity | Total Amount  (HK$) | Supplier | Receipt  Ref. No. | Quotation  Ref. No.  (if applicable) | Remarks |
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| Services / Goods  (e.g. Studio Rental, Limited Assurance Engagement Report, etc.) | Unit Rate  (HK$) | Quantity | Total Amount  (HK$) | Supplier | Receipt  Ref. No. | Quotation  Ref. No.  (if applicable) | Remarks |
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| **Prepared by Project Coordinator** | |
| Name |  |
| Signature |  |
| Date |  |

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| **Certified by Person of the Organisation Responsible for the Application / Applicant** | | |
| Name |  | Organisation Chop  (if applicable) |
| Signature |  |
| Date |  |

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|  | | **Community Involvement Broadcasting Service**  **Summary Record for Procurement of**  **Services and Goods Up To HK$1,000** | **Annex 5** |
| Note | 1. Receipts for the procurement of services and goods up to HK$1,000 should be attached to this Annex. 2. This Annex should be completed and submitted to the auditor. | | |

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| **Application Information** | | | |
| Applicant |  | | |
| Programme Title |  | Application Number |  |

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| Services / Goods  (e.g. Music CDs, etc.) | Unit Rate  (HK$) | Quantity | Total Amount  (HK$) | Supplier | Receipt  Ref. No. | Quotation  Ref. No.  (if applicable) | Remarks |
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| Services / Goods  (e.g. Music CDs, etc.) | Unit Rate  (HK$) | Quantity | Total Amount  (HK$) | Supplier | Receipt  Ref. No. | Quotation  Ref. No.  (if applicable) | Remarks |
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| **Prepared by Project Coordinator** | |
| Name |  |
| Signature |  |
| Date |  |

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| **Certified by Person of the Organisation Responsible for the Application / Applicant** | | |
| Name |  | Organisation Chop  (if applicable) |
| Signature |  |
| Date |  |

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**Annex 6**

**Specimen Limited Assurance Engagement Report**

**on the Statement of Expenditure of XYZ Programme**

**under the Community Involvement Broadcasting Fund**

**[ Unqualified Opinion ]**

**TO [Applicant NAME] OF XYZ PROGRAMME**

Pursuant to the agreement made between the Government of the Hong Kong Special Administrative Region (HKSAR Government) and [Applicant name] and the Handbook for Community Involvement Broadcasting Service to the Applicant on use of Approved Funding in respect of XYZ Programme (“the Programme”) funded by the Community Involvement Broadcasting Fund (“CIBF”), we have performed a limited assurance engagement to report on whether [Applicant name] has complied with, in all material aspects, the requirements set by the Director of Broadcasting (D of B), including the requirements to keep proper books and records for the Programme that are sufficient to prepare Statement of Expenditure for the Programme on page [ ] and conform with all the terms and conditions of funding under CIBF, as specified in the following documents:

1. the agreement made between the HKSAR Government and [Applicant name] in respect of the Programme;
2. the Handbook for Community Involvement Broadcasting Service Sections 7 and 8 “Funding Criteria” and “Procurement of Services and Goods” respectively;
3. the Guide to the Auditors on Limited Assurance Engagement; and
4. all instructions and correspondences issued by D of B to [Applicant name] in respect of the Programme.

**Respective responsibilities of the Applicant and auditors**

D of B requires [Applicant name] to comply with the requirements set by him/her, including the requirements to keep proper books and records for the Programme that are sufficient to prepare Statement of Expenditure for the Programme and conform with all the terms and conditions of funding under CIBF, as specified in the documents mentioned in the above paragraph.

It is our responsibility to form an independent conclusion on compliance with the requirements set out above, in all material respects, based on our limited assurance engagement, and to report our conclusion to you.

**Basis of Conclusion**

We conducted our limited assurance engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised) “Assurance Engagements other than Audits or Reviews of Historical Financial Information” [or any updated standard on this subject] issued by the Hong Kong Institute of Certified Public Accountants and with reference to the latest Guide to the Auditors on Limited Assurance Engagement issued in [MM/YYYY] by the Radio Television Hong Kong of the HKSAR Government (RTHK). The engagement process comprised evidence gathering, evaluation and measurement to support a conclusion.

**Conclusion**

Based on the foregoing, nothing has come to our attention that causes me to believe that the Statement of Expenditure as attached is materially incorrect and does not comply with the requirements set by D of B above.

**Use of this Report**

This report is intended for filing by [Applicant name] with RTHK, and is not intended to be, and should not be, used by anyone for any other purpose.

Certified Public Accountants (Practising)

Hong Kong,

Date