

**Report on Audit of the Financial Statement of the  
Asian and Pacific Conference of Correctional Administrators (APCCA ) Fund**

**Introduction**

At the 18<sup>th</sup> APCCA held in Canada, the full Conference agreed that a small audit committee comprising the leaders of the current host nation and the most recent host nation, should review the work of the APCCA Finance Sub-committee and report to the next full Conference.

**Opinion**

We have audited the financial statements of the APCCA Fund which have been prepared by the Hong Kong Correctional Services Department, the Administrator of the Fund.

In our opinion the financial statements give a true and fair view, in all material aspects, of the state of affairs of the Fund for the period 1 October 1999 to 30 September 2000.

Australia (Sydney)

(China)

Leo Kelte

王成生

5.11.2000

4/11/2000