FOURTEENTH PARLIAMENT OF SINGAPORE

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Second Session

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FOURTH REPORT OF THE PUBLIC ACCOUNTS COMMITTEE

Parl. 20 of 2024

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Presented to Parliament on

18 January 2024

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PUBLIC ACCOUNTS COMMITTEE

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REPORT OF THE PUBLIC ACCOUNTS COMMITTEE

Overview

1   The Public Accounts Committee considered the Report of the Auditor-General for the Financial Year 2022/23 and deliberated on the observations in the Report. The Committee recognised the efforts taken by public sector agencies to address the lapses observed by the Auditor-General's Office (AGO). These efforts include developing new Centres of Excellence, leveraging technology and digital tools, and ramping up training of officers. The Committee also noted that agencies have risk management and governance frameworks in place to identify and monitor risks, and efforts have been made to cascade risk awareness across all levels of the Public Service.

2   The Committee discussed the following two areas highlighted in the Report of the Auditor-General:

   a.   Weaknesses in Information Technology (IT) controls; and

   b.   Weaknesses in Procurement and Operations Management at the People's Association (PA).

3   The weaknesses in IT controls observed by AGO in three entities, viz, the Public Service Division (PSD), Singapore Tourism Board (STB) and PA, included those over the management of the most privileged operating system and database accounts, and user access rights. There were also weaknesses in the review of accounts, access rights and administrators' activities. The Committee noted the efforts taken by the Smart Nation Group (SNG) to strengthen IT governance at the Whole-of-Government (WOG) level and to improve the management of large and complex IT projects. SNG is also working with PSD and the Civil Service College (CSC) to refresh the digital competency framework to equip public officers with the requisite skills to support digital transformation across the public sector.

4   On AGO's findings at PA, the Ministry of Culture, Community and Youth (MCCY) informed the Committee that PA is addressing them on four fronts – people, structure, process and systems. Examples of the follow-up actions taken include the following: On the people front, PA has developed procurement courses with CSC that are compulsory for all procurement officers. In terms of structure, PA has set up 17 Field Governance Offices (FGOs) to provide centralised procurement support to the Grassroots Organisations (GROs). For better economies of scale and to reduce procurement work at the individual GRO level, PA established demand aggregation contracts for the procurement of common services for community activities. The individual GROs can purchase off these DA contracts established by PA Headquarters. As for system improvements, automated compliance checks and controls have been built into PA's IT systems.

5   The Committee noted that AGO had completed its two-part audit on COVID-19 expenditure covering $33.20 billion out of $72.30 billion spent, and did not find major lapses. Given the amount of spending despite extenuating circumstances and the dynamic crisis situation, the Committee acknowledges the effectiveness of the risk management processes in place.

Broader Issues

6   The Committee also discussed broader issues which could impact spending, financial governance and controls in the public sector, namely:

      a.   Maintaining Integrity and Public Trust;

      b.   Risk Management; and

      c.   Digitalisation
          i.   Resiliency of the Government IT Infrastructure
          ii.   Service Delivery to the Public.

Maintaining Integrity and Public Trust

7   The Committee discussed the importance of having a strong governance framework to ensure that the public service remains clean and incorruptible to maintain integrity and public trust. This includes having a clear policy and guidance on conflict of interest matters and putting in place an effective whistle blowing policy/framework.

8   The Ministry of Finance (MOF) and PSD informed the Committee that there are governance frameworks at multiple levels of Government to ensure proper accountability for the use of public funds. At the agency level, heads of agencies, namely Permanent Secretaries for Ministries and Chief Executives for Statutory Boards, are accountable and responsible for ensuring that sound accounting practices and adequate internal controls are in place. The AGO is also an important element of the system of governance to ensure good internal controls and effective use of public funds.

9   MOF and PSD also informed the Committee that the Public Service Code of Conduct (CoC) sets out the principles underlying the behaviour expected of all public officers. The CoC serves as a compass to guide officers as they carry out their official duties. One of the key principles in the CoC is to ensure there is no conflict of interest between one's official duties and his personal interests. The CoC is reinforced continually through public service leaders setting the right tone at the top. All public officers are required to complete a CoC e-learning module and quiz annually. The CoC module is updated and refined regularly to incorporate new trends, risks and scenarios.

10   PSD said that there is an Internal Disclosure Policy framework in the Civil Service where officers can report to their Permanent Secretaries any wrongful practices that they have observed in their Ministries. Statutory Boards also have their equivalent framework. PSD had recently enhanced the framework by introducing a non-retaliation clause to protect officers who make reports in good faith.

11   PSD said that the Government takes a serious view of misconduct or corruption offences by public officers. Under the Public Service Protocol for the Reporting of Corruption, public officers are expected to report directly to the Police or the Corrupt Practices Investigation Bureau (CPIB) at the earliest opportunity if they are aware of any act of corruption. Disciplinary actions are taken against officers who breach the expected conduct. Those convicted of corruption are dismissed from service.

12   The Committee noted that the number of corruption cases in the public sector remained low over the last five years, for the period 2018 to 2022. On average, for each of the last five years, only about 4% of the individuals prosecuted in Court for offences investigated by CPIB came from the public sector.

Risk Management

13   The Committee was of the view that it is important for the public sector to be aware of and monitor emerging risks, and be able to manage such risks, both at the individual agency level and at the WOG level. MOF informed the Committee that to strengthen WOG risk management process and capabilities, all agencies are required to adopt baseline standards for Enterprise Risk Management (ERM) practices within their organisations. These baseline standards include the need to identify and manage risks relevant to their operating context. As of November 2023, about 90% of public sector agencies either have implemented or intended to fully implement the baseline ERM requirements by 2024.

14   The Committee asked MOF if there were key risk themes across the public sector and the interventions made to mitigate those risks. MOF informed the Committee that the common areas of concern across the public sector were the loss of data and IT system failures, talent attraction and retention, and macroeconomic risks. The interventions will typically be a combination of technology, process and policy changes.

15   To help agencies better address and manage risks, MOF has focused on building capabilities through the strengthening of the Internal Audit (IA) function within the public sector. Some public sector agencies have consolidated their IA functions at the Ministry family level to address challenges such as resource and capability limitations. The Accountant-General's Department has developed an IA competency framework and is building a common WOG system for the public sector IA community's use.

16   The Government has also been developing Centres of Excellence in various domains such as grant disbursements, infrastructure projects and facilities management, to provide resources and expertise to help smaller agencies manage risks in these areas. The Committee discussed the roles and responsibilities of these Centres of Excellence and asked MOF to elaborate on the terms of reference and progress made.

17   MOF informed the Committee that the Inland Revenue Authority of Singapore (IRAS) and the Central Provident Fund Board (CPFB) serve as Centres of Excellence for broad-based grant schemes supporting businesses and citizens respectively. As Centres of Excellence, the two agencies help public sector agencies who are owners of grant schemes by developing IT systems and governance processes to strengthen overall management of grants and to enable efficient disbursement of payouts. The two Centres of Excellence have also used data analytics and implemented fraud detection tools. In a similar vein, Jurong Town Corporation (JTC) is the Centre of Excellence for Building and Infrastructure. It supports non-infrastructure agencies in their management of construction projects and in facilities management. Since Financial Year 2021, JTC has supported six non-infrastructure agencies with their high value development projects that cost more than $120 million each. JTC has set up a Community of Practice (CoP) of practitioners from public sector agencies to share good practices and discuss challenges faced. It also conducts annual training programmes for public sector project managers.

18   The Committee asked MOF why similar lapses (e.g. irregularities in quotations, lapses in grant management, procurement and contract management) continue to be reported by AGO, notwithstanding the set-up of these Centres of Excellence and the Government Procurement Function Office in MOF.

19   MOF explained that a significant number of the lapses in procurement and contract management relate to construction projects, which are typically more complex and span across multiple years. There would also be contract variations arising from various factors such as unexpected site conditions. MOF assured the Committee of its continued efforts to improve the contract management of construction projects. MOF and the Building and Construction Authority (BCA) have also been refining construction contract management policies and processes to tackle irregularities in quotations and the common lapses observed by AGO. The procurement policy has been updated to encourage more comprehensive rates to be submitted before tender award to reduce the need to call for star rates. MOF has also developed a database of rates for construction-related items to support public officers in assessing the cost reasonableness of star rates obtained. To strengthen capabilities of public officers involved in construction procurement, MOF and BCA introduced the Built Environment Procurement Competency Framework in September 2023. The framework covers work functions in the construction procurement lifecycle and their corresponding job roles and competencies.

20   On grant management, MOF has developed an e-learning programme to equip public officers handling grants with knowledge of the grants governance framework. In addition, MOF has developed capability building roadmaps for agencies handling grants. In line with this, it is working with sectoral lead agencies to uplift capabilities in data analytics, fraud detection and investigation.

Digitalisation

Resiliency of the Government IT Infrastructure

21   The Committee discussed the impact of digital transformation on the public sector and was concerned with the new risks this brings, such as cybersecurity risks and data security risks. The Committee noted the increasing use of generative artificial intelligence (AI) within the public sector and asked SNG how it assesses and addresses AI-related risks. SNG informed the Committee that it has identified security and accuracy/accountability as major risk areas and published a set of standards for public officers and government technology teams using Large Language Models (LLM). These include using only publicly available data when using LLM-powered tools and following strict data and network security measures. SNG has also set up a working group to oversee the deployment and governance of generative AI products.

22   On the management of IT-related risks, SNG informed the Committee that as the sector lead, it identifies and prioritises potential IT-related risks, and develops strategies and policies to mitigate them. These policies are codified in the Government's IM to provide guidance to agencies to deliver fit-for-purpose, secure and cost-effective solutions. To help agencies in their implementation of measures to address key IT-related risks, SNG offers tools and functionalities through the Singapore Government Technology Stack. SNG also conducts regular IT audits to assess the control design and operating effectiveness of the systems, and regular training for public officers in ICT roles to equip them with the requisite competencies.

23   On ensuring resiliency in the Government's IT systems, SNG informed the Committee that efforts have been taken to move more IT systems onto commercial cloud hosting platforms, which have higher availability as compared to traditional on-premise solutions. SNG also imposes stringent and specific requirements for systems of high criticality, including the setup of disaster recovery centres and frequent data backups. Agencies are required to establish and exercise their business continuity plans to ensure that systems can be recovered and resumed within business acceptable timelines and that there is continuity of service even when the system is down. The plans are updated annually or as and when there are significant changes to the scenarios which warrant an update in the response.

Service Delivery to the Public

24   In its previous report published in January 2023, the Committee highlighted the need for the Government to pay special attention to seniors who may be less digitally confident. The Committee was concerned about the impact of digitalisation and hybrid work arrangements on service delivery to the public. The Committee asked PSD for an update on how the Government is increasing accessibility of services to the digitally less confident.

25   PSD informed the Committee that the Government adopts a "digital-first, but not digital-only" approach and is committed to ensure that seniors are not excluded in its drive to go digital. Physical touchpoints will be available where necessary. PSD informed the Committee that other than the close to 200 service centres operated by individual public sector agencies, there are currently seven ServiceSG Centres spread across the island, providing about 600 government services. These ServiceSG Centres act as physical service concierges which citizens can approach to transact with the Government without the need to make an appointment. More than 225,000 citizen transactions were completed from January to July 2023 at the ServiceSG Centres. The majority of visitors were those aged 55 and above. PSD further shared on plans to expand the network of ServiceSG Centres, including working with other public agencies to provide a wider range of government services. Two more ServiceSG Centres are expected to open in 2024.

26   PSD assured the Committee that hybrid work arrangements have not compromised the Government's frontline services and the Government ensures that service centres are properly manned. Apart from physical centres, citizens can call or email the ServiceSG Contact Centre. Public agencies also have a number of initiatives to bridge the digital divide. These include Seniors Go Digital which offers training to seniors on essential digital skills and the SG Cyber Safe Seniors Programme to raise seniors' awareness of cybersecurity and vigilance against scams. The Committee calls on the Government to strengthen upstream processes, and design their platforms to protect and help users distinguish authentic government websites and digital links.

27   The Committee understands from the ground that some seniors require help from their family members or grassroots volunteers to use their SingPass accounts to perform digital transactions with the Government. Hence, the Committee urged the Government to undertake regular surveys with respect to seniors' digital transactions, to better understand their needs regarding the accessibility of government services. PSD informed the Committee that the Public Service proactively seeks feedback from the ground to design services for citizens. The most recent survey, conducted in 2023, engaged more than 2,000 Singapore Residents from all

age groups, including seniors. The survey sought to understand citizens' preferences regarding the delivery of government services, with a focus on digital platforms. The survey findings showed that the majority of citizens found government websites and mobile applications user-friendly and preferred to transact digitally with the Government. Most senior citizens, however, still preferred using in-person or phone services over digital platforms. PSD recognises the need to intensify efforts to provide more support and improve the digital services.

28   Following the written responses from the ministries, the Committee convened hearings on 22 November 2023 and called upon the Permanent Secretaries from MOF, PSD and MCCY to provide oral clarifications and elaboration of their written responses. The areas discussed at the hearings included the progress and rate of adoption of the ERM framework across the public sector, the coverage achieved by the Centres of Excellence, service delivery to the public and the People's Association's plans to improve its financial management processes.

29   The Committee would like to emphasise the following:

a.   A robust governance framework is central to ensure zero tolerance for corruption. This must fundamentally be rooted at all levels of the Public Service. The Committee observed the implementation of governance frameworks across various levels of Government, ranging from the annual Public Service Code of Conduct e-learning, to the recently strengthened whistleblowing framework incorporating a non-retaliation clause safeguarding officers who report in good faith.

b.   The Committee strongly recommends that the Government ensures that these frameworks are effectively communicated throughout the Public Service, and that they are diligently implemented and enforced. It is imperative for the Public Service to persistently uphold standards and integrity in order to sustain high public trust.

c.   The Committee recognises the MOF's efforts in enhancing the risk management capabilities across the public sector, with 90% of agencies having implemented or in the process of implementing baseline ERM frameworks by 2024. The Committee notes that the common areas of concern across public sector include data loss, IT system failures, challenges in talent attraction and retention, as well as macroeconomic risks. To prepare the public sector for significant risk events that require a WOG approach, the Committee urges the establishment of a high-level oversight mechanism to address risks that require a centralised response.

d.   Furthermore, to ensure that new and emerging risks are identified and addressed, the public sector should set clear targets and indicators to measure the effectiveness of the ERM framework. The Committee urges all agencies to strengthen their internal audit capabilities to support governance and risk management.

e.   While digital transformation has yielded positive benefits in the public sector, the Committee urges the Government to continually invest in expertise to effectively manage and safeguard against various risks. These include cybersecurity threats, data security vulnerabilities and counterparty risks. With the growing utilisation of AI, pre-emptive focus on AI-related risks and governance strategy must be accelerated.

f.   It is important that the public sector manages its IT-related risks and ensure resiliency in its IT systems. For large and complex IT projects, the public sector should ensure it has sufficient technical expertise of its own without relying solely on external vendors.

g.   The Committee agrees with PSD on the principle of "digital-first but not digital-only". The Committee's ground feedback suggests that many seniors find it difficult to transact with the Government as many government transactions are increasingly being moved away from physical counters onto digital platforms. The Committee urges the Government to more quickly expand the number and reach of its physical ServiceSG centres, clearly communicate where and which in-person services are available, and make it easier for those less digitally confident to transact with the Government.

h.   The Committee urges the Government to institute upstream processes to strengthen protection of users against scams, in particular, those who are less IT-savvy.

i.   On the lapses and weaknesses observed in the Report of the Auditor-General, the Committee would like agencies to establish the underlying root cause of the lapse so that effective action plans can be implemented to prevent recurrence.

30   The Committee's enquiries and the agencies' responses, as well as MOF's, PSD's and SNG's responses on the broader issues at the WOG level, are discussed in the following sections.

Committee's Enquiries and Responses from Ministries/Organs of State

A.   Observations in the Report of the Auditor-General for the Financial Year 2022/23

31   The Committee deliberated on the audit observations raised in the Report of the Auditor-General for the Financial Year 2022/23. The Committee asked the respective agencies to address the following questions:

      a.   What are the root causes of the lapses and the further follow-up actions taken/to be taken to address these lapses;

      b.   How does the Ministry/Statutory Board/agency plan to develop capabilities and competencies in the relevant areas;

      c.   What is the Ministry's/Statutory Board's/agency's risk management and governance framework at the operations level and its self-assessment of its risk and control environment; and

      d.   How does the Ministry/Statutory Board/agency cascade risk awareness and clear accountability across the entire organisation to improve the overall risk culture.

Ministry of Communications and Information

32   The Ministry of Communications and Information (MCI) informed the Committee that the main root causes for the erroneous appointment of the five vendors to the panel were as follows: Firstly, there was no dedicated procurement support for tender evaluation for Whole-of-Government Period Contract and Framework Agreement (WOG PCFA) contracts in MCI. The tender for the WOG PCFA for Creative Services was undertaken by MCI's Public Communications Division (PCD). While MCI had a procurement officer assigned to the Division to assist them with their procurement needs, the procurement officer was not directly involved in the WOG PCFA tender evaluation process. Without dedicated procurement support, MCI's PCD officers were inadequate in managing the tender for the WOG PCFA.

33   MCI has since January 2023 established a dedicated five-member procurement unit. This new procurement unit has reviewed the procurement process and management of existing WOG PCFA contracts, and conducted procurement workshops. MCI instituted a policy for all potential Tender Evaluation Committee (TEC) members handling tenders with Estimated Procurement Value $1 million and above to attend relevant training courses. MCI has also engaged GovTech Consulting Services in April 2023 to identify the areas of improvement for the management of WOG PCFA contracts. This allowed MCI to redesign parts of the procurement and contract management process for WOG PCFAs that could result in time savings of up to 45% and the ability to award contracts within six months from the close of the tender.

34   The second root cause is the manual compilation and tabulation of scores using excel spreadsheet. The WOG PCFA had 355 line items. MCI had also not expected the unprecedented increase in number of tenderers. There was inadequate resourcing to support the manual collation and compilation of relevant information, including scoring of evaluation criteria. As a result, human error led to the wrong inclusion of the five tenderers that did not

meet the evaluation criteria. This human error could have been avoided and MCI views this as a serious lapse.

35   MCI informed the Committee that it is actively considering automation and has implemented improvements to tackle the challenge of handling voluminous bids received for MCI-managed WOG PCFAs. Since May 2023, MCI has implemented a system to automate the collation of bids, generate scoring sheets for TEC's completion and compile the final TEC scores for one of MCI's WOG PCFA Research Services Tender. Following this trial, MCI will apply this automated solution to its other WOG PCFA tenders.

Ministry of Culture, Community and Youth

36   On the lapses relating to the evaluation and award of tenders at the People's Association (PA), the Ministry of Culture, Community and Youth (MCCY) informed the Committee that the root cause was due to the TECs' oversight in ensuring compliance to procurement procedures. PA has since reviewed its tender evaluation and procurement process following AGO's observation. With effect from September 2023, Quotation Evaluation Committee (QEC)/TEC members for each procurement will be briefed on their key responsibilities, including the need for the QEC/TEC to conduct their evaluation based on the published criteria, and the importance of proper documentation.

37   MCCY said that PA has revised the existing procurement checklists and templates in June 2023 to ensure greater clarity and compliance. PA also stepped up training to raise staff awareness on procurement procedures and its importance to good governance. PA has additionally put in place a structured e-filing system since August 2022 for staff to e-file their procurement documents and to ensure proper documentation.

38   On the lapses relating to contracts being awarded to debarred contractors, MCCY informed the Committee that the root cause was staff's lack of knowledge of the technical specifications and their subsequent reliance on the Managing Agents' (MAs') professional inputs in drafting and evaluating these procurements. As the MAs were in turn not fully familiar with the Government Instruction Manual's (IM's) rules relating to treatment of debarred contractors, this resulted in the compliance oversight.

39   Subsequent to AGO's audit, PA conducted checks to ascertain that the projects undertaken by the debarred contractors complied with prevailing safety standards and were completed as per contract requirements. PA has also reviewed and updated the procurement checklists and instructions in June 2023 for Grassroots Organisations (GROs) to check for debarment status of contractors during bid evaluation and contract renewal. Besides training for PA staff, GROs will also be regularly apprised on procurement policies and processes to enable them to better perform their roles in contract award and renewal.

40   On the lapses relating to inappropriate practices in management of moneys for welfare assistance schemes, MCCY said that the root cause was staff's lack of knowledge and understanding of the financial rules and processes dealing with welfare assistance schemes. To address this, PA has since conducted briefings to remind staff of the PA rules and guidelines.

41   MCCY informed the Committee that PA has existing procedures in place to allow the withdrawal of a project cash float, with the necessary checks and balances to prevent co-

mingling of public funds with staff's personal funds. The default mode is for GROs to make payments via non-cash means (e.g. GIRO or cheques). Cash is only used when other payment modes are not available. According to GRO's financial rules and procedures, a project cash float not exceeding the thresholds set for festive distribution projects and other projects may be advanced with approval from the GRO Committee prior to the event. Any deviation will require approval from PA. Cheque payments are approved by the GRO approving authority before cheques are signed by the approved cheque signatories. Amounts exceeding the approving limit of GROs require approval from PA management. GROs are to issue an uncrossed cheque with "or bearer" crossed out to allow the staff/grassroots leader to withdraw the cash over the bank's counter. The project cash float may be withdrawn two weeks before the event date and any unutilised cash must be returned into the Committee's bank account no later than seven working days after the event. If large sums of cash or cash equivalent are involved (e.g. $50,000 and above) or under exceptional circumstances, security escorts may be arranged. For smaller amounts, GROs may consider having two persons to perform the withdrawal of cash or purchase of cash vouchers.

42   MCCY said that PA also ensures that controls over the operation of the GRO's bank accounts (including electronic fund transfers and cheque), such as the endorsement of one signatory each from Group A and B signatories, are consistently and effectively applied. Additionally, policies for segregation of duties are in place that prohibit the person who made the claim or prepared the payment document from approving the payment. These two controls – on signatories and segregation - have been built into the Grassroots Financial Accounting System (G-FAST) workflow to strengthen compliance.

43   To prevent future occurrences, PA is working on the implementation of digital payments for welfare assistance disbursement where practicable and viable. PA had rolled out E-payment by PayNow (NRIC) in May 2023 to encourage the GROs to reduce cash handling. One Group Representation Constituency had also piloted the Government's electronic voucher system in May 2023 and PA will review its effectiveness before expanding it to more GROs. In addition, PA will improve the knowledge and capabilities of GROs and staff in managing welfare assistance schemes to boost proper governance and accountability, by ramping up briefings and training, and developing e-learning for staff. Going forward, PA will step up internal checks on management of moneys to ensure good governance in the management of moneys for welfare assistance schemes. As for PA HQ units, they comply with the IM with regard to money management and do not hold cash nor disburse cash during festive distributions.

44   On the lapses relating to no formal agreements with external service partners, MCCY said that the root causes were lack of proper handover and inadequate documentation. This resulted in staff not having the adequate background understanding of the community service projects, which were legacy projects that had started many years ago.

45   PA has since reviewed both cases to determine their continued relevance and taken corrective actions which included implementing proper handing and taking over processes and formalising partnerships agreements. One of the projects has ceased on 30 April 2023. PA is putting in place a formal agreement for the other project and is in the process of seeking approvals from the various relevant agencies and targets to finalise and sign the agreement by the end of February 2024.

46   On the weaknesses in management of accounts in IT systems, MCCY said that the root cause was due to the non-compliance with PA's processes and requirements—such as updating/disabling accounts and revoking access rights of users who had left or stepped down within a stipulated period of time, as well as the standard operating procedures on collection of laptops/IT equipment when a staff leaves service.

47   Following AGO's observation, PA has completed its exercise to bring the accounts and user access rights up to date. As part of PA's earlier measures to strengthen its processes, all three systems - namely Volunteer Management System[1], G-FAST and Grassroots E-Mart System (GEMS) II - will be onboarded to the WOG-Central Account Management (CAM) system by January 2024. CAM enables any changes to PA staff movement to be automatically updated into the three systems, thus ensuring that user accounts of staff are deactivated, and their rights revoked in a timely manner. All the three systems had also been enhanced in September 2023 to deactivate inactive accounts automatically. In addition, PA will review its current processes by March 2024 to improve the timeliness of updates on GRO committees in the systems. In August 2023, PA implemented the new Grassroots Leader @ PA system that manages the latest grassroots leader information with built-in automated expiry and inactivity checks. The system is interfaced with GEMS and G-FAST so that approving authorities are updated when there are changes in grassroots leaders.

48   MCCY informed the Committee that PA has also set up a Review Committee, comprising a Board member and two senior grassroots leaders, to review the latest AGO findings together with the management's existing and planned remedies, and recommend to the Board any further interventions that will address systemic risks by March 2024. The Review Committee will also oversee the implementation of these measures, and regularly report the progress of the implementation to the Board and MCCY.

49   On capability development, MCCY said that PA is shifting towards a structured capability development of staff by more clearly defining the critical knowledge, skills and competency profiles required in their job roles. Suitable developmental interventions will be recommended to close gaps for critical job functions such as Procurement and Finance roles through identified competencies in their capability development plans. These measures aim to equip every PA staff with the adequate skills to carry out their duties well. PA is also putting in place an e-learning platform and implement e-learning for staff on the management of welfare assistance schemes, among other training. Together with the Civil Service College (CSC), PA has also developed mandatory procurement courses, with content tailored to PA procurement scenarios. Besides staff, PA will continue to step up on the briefings and trainings for the grassroots leaders so as to help them adhere to the necessary procedures.

50   In terms of improving processes, PA said that it has established demand aggregation contracts for the procurement of common services for community activities, such as tentages and catering services, etc., to yield better value-for-money through economies of scale, and to reduce procurement load and complexity at the GRO level.

51   MCCY said that there are additional efforts to centralise and develop expertise. PA will expand the scope of the Field Governance Offices (FGOs) which were set up to provide centralised procurement support to the GROs to other core functions such as contract management and management of partnership agreements by end 2024. PA has also recently

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[1] This was replaced by the Grassroots Leader @ PA system from August 2023.

centralised the Community Centres' (CCs') facilities management at PA HQ to consolidate and deepen functional expertise in procurement and contract management. PA HQ will work directly with the outsourced service providers, such as Managing Agents, to ensure consistency and stronger oversight. This will relieve the COs from functions that benefit from centralisation and allow COs and volunteers to focus on their core function of community building.

52   On risk management, MCCY informed the Committee that there are factors in PA's operating environment which made it challenging to implement and comply with internal controls. These include:

a.   Significant scale: PA has close to 2,000 GROs, oversees more than 700 community facilities, and manages an extensive group of contractors and vendors. During pre-COVID in 2019, PA organised more than 40,000 events and activities with more than 12 million participants.

b.   Involvement of many stakeholders and staff: At the business line and in support functions, responsibilities may be shared among different people, comprising staff, volunteers and outsourced service providers.

c.   Nature of work/procurement at the CO: There is a high volume of transactions to manage as the nature of work at the local level translates into many small-value transactions. This is exacerbated when there is staff turnover in a relatively small unit. There are also still quite a lot of paper-based, manual processes that are in the process of being reviewed and digitalised.

53   MCCY informed the Committee that PA recognises the risk factors. Measures, especially the use of technology, have been systematically put in place to better manage those risks. In recent years, PA has also embarked on major structural changes and projects to strengthen their processes, including:

a.   Setting up of 17 FGOs at the Group Constituency level to strengthen compliance for ground operations with the forward deployment of procurement and finance expertise. This enabled PA to build up a core team of officers who would have more specialised skills and experience to carry out procurement functions.

b.   Developing the GEMS II and G-FAST to digitalise procurement and payment procedures by GROs and tighten compliance with existing rules. Rolled out a digital payment function, in May 2023, that uses PayNow for welfare assistance disbursements to reduce cash handling. In August 2023, PA achieved 95% e-payments. PA has also piloted at one GRC a digital solution (e-voucher) that will eliminate cash handling by staff. This will be rolled out to more GROs by 2024 if successful. PA will implement a feature in GEMS which will carry out automated checks for debarred vendors during procurement evaluation by March 2024. PA will also enhance G-FAST to allow for e-invoices to facilitate payment tracking and processing by September 2024.

c.   Strengthening the regime of regular internal checks and audits by widening the range of controls and measures being audited and directing with external auditors to finetune processes and systems for greater adherence to financial rules and regulations.

d. PA has brought in experts and independent parties to assess the system in specific areas where warranted. For example, PA appointed an external consultant in 2021 to review and strengthen PA's overall governance and oversight systems in areas identified as weaknesses in the AGO's audit and to make appropriate recommendations.

54   MCCY informed the Committee that some of these measures require significant system implementation and change management efforts and are still works in progress. However, there is a clear intent and plans to scale up the measures and roll it out across PA and all the GROs.

55   On cascading risk awareness and clear accountability across the entire organisation to improve the overall risk culture, PA achieves this through:

a. Awareness and education: Staff and Grassroots leaders are regularly apprised and updated on policies and processes through the issuance of circulars/guidelines, briefings, and they are required to undergo the relevant e-learning and training sessions. For example, lessons from AGO findings are disseminated through EDMs and briefing sessions.

b. Competency development and support: Training is provided to staff and Grassroots leaders on good practices. In addition, staff and Grassroots leaders can also turn to the FGOs for further guidance.

c. Code of conduct and disciplinary framework: Staff and Grassroots leaders are subject to a code of conduct and disciplinary framework. PA takes to task those who fall short, and where practicable, uses these as examples to the rest of the staff.

56   MCCY elaborated that PA is putting in place an enterprise risk management (ERM) framework which is targeted to be ready in the second half of 2024. Under this framework, each risk would be overseen by a risk owner who is a member of PA's senior management team. The risk owner would coordinate the work of monitoring and assessing the risk, putting in place mitigation measures, and report to the Chief Executive Director and senior management on a regular basis. At the Board level, the PA has an Audit and Risk Committee (ARC) that assists the PA Board in fulfilling its responsibilities for, inter alia, compliance with legal and regulatory requirements, overview of risk management, and fostering of risk awareness culture throughout PA. The ARC will continue to oversee, review, and monitor the risk management and governance framework of PA.

57   MCCY said that PA has also strengthened its cybersecurity measures to protect personal and other sensitive data. The measures include the following:

a. PA has a Chief Data Officer and Chief Information Security Officer who collectively oversee PA's data and cybersecurity landscape, by executing their key responsibilities of i) establishing and enforcing data governance requirements; ii) implementing and reviewing security policies to safeguard data; and iii) educating PA officers to stay vigilant against cybersecurity threats, phishing and scam attempts.

b. PA complies with IM8 for data governance. The IM8 requirements have been translated into a set of guidelines to guide PA officers. Updates to the guidelines will be disseminated via email and/or briefing to division representatives. Training on the importance of Personal Data Protection and the PA guidelines of handling data is also compulsory for all PA officers. Officers who breach the data guidelines will be subjected to disciplinary action.

c. PA plans for and includes IT audits in its ICT Audit workplan every year, to ensure that the vulnerabilities and resilience of its systems are tested and any identified gaps are closed.

d. Officers are only granted access to system data based on a need-to-know basis, and the access rights are approved by the respective Business Units who own the system. These access rights are also reviewed regularly to ensure they are updated.

58   MCCY said that PA works closely with relevant Government agencies to identify, contain, eradicate and recover from any cyberattack and data incidents. The WOG operations centre under GovTech carries out surveillance of PA systems and will alert PA of cyber incidents. PA would then activate its incident management process to resolve the incident with the appropriate escalation and timely actions.

Ministry of Defence

59   The Ministry of Defence (MINDEF) informed the Committee that the overpayments for Vehicle Maintenance Services (VMS) occurred as it had used the index of the previous calendar year instead of the most current index when computing the annual Cost Adjustment Factor for the third year of the VMS contract. The COVID-19 pandemic had delayed the publication of the benchmark index that MINDEF would normally have used, when the contract was entering its third year.

60   MINDEF had since updated the rates using the latest index and recovered overpayment from the vendor via variation agreements. The overpayment of $0.48 million was recovered in March 2023.

61   MINDEF informed the Committee that the root cause for the lapse was the lack of a proper guide for situations where a benchmark index is not published. To prevent future occurrences, MINDEF has promulgated a guide stating the alternative if a benchmark publication is unavailable and the need to review and revise rates once the benchmark index is subsequently published.

62   On capability development, MINDEF said that the lessons learnt from this audit regarding guidelines for circumstances where a benchmark index is delayed and the need to revisit rates after it is subsequently published have been shared with various entities. On plans to leverage on technology and analytics, MINDEF has system checks on procurement transactions to ensure policy compliance.

63   On the lapses relating to incorrect contributions to SAVER-Premium Fund accounts, MINDEF informed the Committee that the errors arose from system misconfiguration following a policy change to the SAVER and Premium Plans in July 2021. While staff had

correctly identified and rectified the system errors to prevent future incorrect payments, they had omitted to check past payments to servicemen.

64   MINDEF updated the Committee that it has followed up with a comprehensive sweep to rectify all AGO findings. It has also completed a review of the SAVER and Premium module in the HR system, to ensure that the system configuration for all other pay components is congruent with approved policy. To ensure that future rectification efforts are thorough, MINDEF has established guidelines for staff to check a list of scenarios when errors are identified. MINDEF is also ensuring a tighter nexus between policymakers, process owners and systems implementers when introducing policy changes, so as to improve coordination during implementation and rectification. In addition, MINDEF has introduced a data analytics tool to detect data anomalies and identify gaps arising from system configuration errors and erroneous contributions.

Ministry of Sustainability and the Environment

65   The Ministry of Sustainability and the Environment (MSE) informed the Committee that the root causes of the audit observation at the Singapore Food Agency (SFA) on inadequate monitoring of managing agents' work are a combination of process weaknesses and people factors:

    a.   Process: The root cause for the encroachment of common areas, cluttered corridors, blockage of fire equipment, unauthorised use of vacant units and unauthorised addition & alteration works was the lack of clear guidelines for tenants. Awareness among tenants of the importance of these issues was also inadequate. There was also a lack of regular inspections by the MA on the vacant units.

    b.   People: SFA officers in-charge of the premises did not adequately monitor that the MAs at the Pasir Panjang Wholesale Centre (PPWC) and Jurong Fishery Port (JFP) had fulfilled their contractual obligations.

66   MSE informed the Committee that most of the encroachment/cluttering issues were observed at PPWC. After taking over PPWC in 2018, SFA reviewed and assessed in 2019/2020 that it was necessary to have House Rules to set clear guidelines and to facilitate enforcement. The implementation was delayed due to efforts being re-directed to deal with COVID-19-related Safe Management Measures at PPWC and JFP. House Rules were implemented in April 2022 for PPWC to set clear guidelines for tenants, and subsequently also implemented in December 2022 for JFP. With the implementation of the House Rules, SFA has worked with the MAs to promote awareness and step up compliance checks.

67   Following AGO's audit, MSE's and SFA's senior management discussed the observations and the proposed follow-up actions to strengthen the enforcement of the House Rules and the monitoring of MAs' work. SFA took immediate action to address the lapses and to prevent/detect the lapses in future through the following measures:

    a.   Stepped up engagement efforts to seek tenants' support to comply with House Rules. SFA has engaged the PPWC Association and Singapore Fish Merchants' General Association (for JFP) to seek their support to educate fellow traders on long term solutions they could take to prevent recurrence of House Rules breaches.

At PPWC in particular, SFA conducted briefings and engagement sessions with tenants in August 2023.

b. Removed blockages of fire-fighting equipment within a week when AGO's observations were made known to SFA.

c. Stepped up enforcement and issued notices to tenants for encroachment of common areas, cluttered corridors, and blockage of fire-fighting equipment. From February 2023 to July 2023, a total of 239 Letters of Notice were issued to 166 units and 12 tenants were issued with Notice to Quit (termination of tenancy) based on the enforcement matrix.

d. Implemented a plan to get tenants to regularise or remove the unauthorised works. For shops, all units are expected to complete regularisation by end 2026 in accordance with a timeline agreed with SCDF. For stalls, the regularisation is expected to be completed by FY2024.

e. Started weekly MA inspections on vacant office units and storage lots at JFP from February 2023, and daily MA inspections on vacant pitches at PPWC from March 2023.

f. Commenced the recovery of liquidated damages (LD)/payment clawback from Fishery Ports and PPWC MAs in August 2023 for failure to perform as per the requirements of the contract. The LD for PPWC were recovered fully in September 2023 while the LD for JFP were collected in monthly instalments, with the last instalment received on 19 December 2023. SFA has reiterated to the MAs the responsibilities required of them.

g. Enhanced the SFA contract monitoring framework, to ensure that regular onsite checks are performed and properly documented by SFA officers from May 2023. Findings from SFA officers' regular onsite checks would be factored into the MAs' monthly KPI assessment.

68   MSE informed the Committee that the root cause of the audit observation on possible irregularities in quotations for Star Rate items[2] is weakness in the process for early detection of anomalies in Star Rate buys. SFA has made a Police report.

69   MSE added that SFA has since reviewed its processes and implemented an annual review on Star Rate buys to detect anomalies in June 2023. SFA will also conduct sharing sessions with its officers to increase awareness on how to detect anomalies.

70   On capability development, MSE informed the Committee that SFA recognises the importance of improving staff capabilities in procurement, contract management and risk management. The initiatives undertaken by SFA are as follows:

a. Implemented a Contract Management Framework to strengthen contract management capabilities since 30 January 2023. Under the framework, contract managers are formally appointed for each contract and would receive training to

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[2] Items that were not listed in the schedule of rates within the contracts

ensure that they are equipped with the necessary skills to carry out their duties effectively.

b. Implemented an online ERM e-learning session on LEARN app since June 2022. This allows officers to understand or recap risk management concepts, and to review their risk assessment approach and methodology.

c. Formed a new Training & Operations Risk Department to strengthen the link between operational outcomes and training, ensure timely developmental interventions for officers, and ensure that staff are equipped with the necessary skills to meet SFA's current and future operational needs.

71   On risk management, MSE informed the Committee that SFA adopts a four-step risk management process (i.e. Risk Identification, Risk Assessment, Risk Mitigation, Risk Monitoring and Reporting) for all enterprise-wide (Tier-1 – e.g. food resilience and food safety) and operational risks. Specifically, at the operations level, the Operational Risk Management Department (ORMD) would conduct red-teaming to deep-dive and uncover new/residual operational risks to augment SFA's overall risk register.

72   SFA's risk governance operating structure consists of three lines of defence, which collectively work to maintain effective risk governance and control processes.

a. First line of Defence – Risk Owners: Risk owners are the front-line units that directly manage their respective operations. They have the primary responsibility for identifying, assessing, and managing risks within their areas.

b. Second line of Defence – Risk Domain Owner: There are four key risk domains identified each led by a Senior Director – Strategic, Operations, Corporate Governance, Reputation. The risk domain owner facilitates and oversees the implementation of risk management control processes across different operational divisions.

c. Third line of Defence – ORMD and Internal Audit Unit (IAU): ORMD conducts operational audits and reports to CEO. IAU conducts internal audits independently and reports to the SFA Board Audit and Risk Committee.

73   In addition to the three lines of defence, as part of SFA's ERM framework, Divisions also perform periodic risk-based self-assessments of the operational risks and control environment. This involves evaluating the effectiveness of their controls and identifying areas for improvement.

74   MSE also engaged SFA in 2021 and 2022 to understand how selected strategic and operations risks were managed. From FY2023, MSE will require SFA to report annually on its progress of the ERM framework and Key Risk Indicators tracking.

75   On the cascading of risk awareness and clear accountability, MSE informed the Committee that at the SFA Board level, the audit reports are discussed at the Audit and Risk Committee meeting. This meeting allows management to address any identified lapses and share the follow-up actions taken to rectify the issue(s) with the Board. At the Management level, a risk management meeting (chaired by CEO and attended by the Leadership Team i.e.

Deputy CEOs, Assistant CEO, Senior Directors) is convened once every two months. The meeting discusses risks and distil learning points from audit reports to strengthen risk management practices throughout the organisation.

76   MSE elaborated that there are also ongoing efforts to raise risk awareness in SFA.

    a.   As part of efforts to improve risk culture across SFA, the theme for the 2022 SFA Staff Forum was dedicated to sharing SFA's ERM framework, operational risks and common audit issues that all staff should be mindful of. The sharing aimed to increase risk awareness among staff and foster a sense of shared responsibility for managing risks among the staff.

    b.   Risk Champions were formally appointed to serve a primary support for Senior Directors, who are accountable for Division Risks.

    c.   Risk-related EDMs are disseminated on a quarterly basis to share risk knowledge with all staff.

Ministry of Transport

77   The Ministry of Transport (MOT) informed the Committee that the Civil Aviation Authority of Singapore (CAAS) had put in place checks and controls to ensure compliance with the IM on Grants Governance, claims submitted were in accordance with the grant agreements and grants were used for the intended purposes.

78   MOT informed the Committee that the root cause for the observation relating to the over-disbursement of grants was due to the respective companies' external auditors not picking up the erroneous claims by companies. CAAS had disbursed these claims only after the respective companies' external auditors had verified that the claims had been properly prepared in accordance with the criteria in the grant agreements. The error or oversight by the staff of companies resulted in ineligible employees and non-qualifying amounts in the erroneous claims.

79   On the observation on grant criteria inaccurately stated or not stated in grant agreements, MOT said that the root cause was due to the grant managing division operating on the assumption that training and licencing criteria for the identified employee categories were public information and widely known across the sector and its companies. As a result, the types of training to meet the eligibility criteria for an employee category was not exhaustively listed in the Letter of Offer. For the second employee category, the requirement for the employees to have the relevant licences was not stated in the grant agreements.

80   MOT said that the following actions have been taken by CAAS to address the lapses:

    a.   CAAS has completed the recovery of the over-disbursed sum in October 2023.

    b.   CAAS has raised these errors with the companies concerned and their respective external auditors. CAAS has also appointed an independent external auditor to verify the claims, in addition to its own checks.

c. For future grant schemes, for claims by companies which are audited by external auditors, CAAS will conduct additional sampling checks as an extra layer of checks.

d. With regard to the issue of the eligibility criteria being stated inaccurately or not stated in the grant agreements with two companies, CAAS has issued variation agreements to correct the eligibility criteria in the grant agreements for the two categories of employees, to include other acceptable types of training and the required licences. With the variation agreements, the grant disbursements for employees who met the corrected eligibility criteria are all in order.

e. Moving forward, CAAS will ensure that the eligibility criteria stated in grant agreements are clearly defined, accurate and complete. In 2023, CAAS established its Grants Chapter, which requires clear eligibility criteria for grant recipients to be included in the request for approval of the grant scheme and such criteria will also be included in the Letters of Offer to grant recipients. The supporting documentation required in claim submissions would be stated clearly in the grant agreements as well. In addition, CAAS will conduct briefings to grant recipients at the onset of the grant scheme, to ensure that they are clear on the eligibility criteria, and any queries or clarifications addressed at the briefings.

81   On capability development, MOT said that CAAS provides specific guidelines on roles and responsibilities of officers involved in the management and administration of grants. CAAS' officers handling grants governance and management are typically experienced staff who possess relevant competencies. At the operations level, officers promote the sharing of knowledge to develop capabilities and competencies in the relevant areas. CAAS is also reviewing the Grants Management Competency Framework as set out by the Ministry of Finance (MOF), to further develop CAAS officers' capabilities and competencies in grants management.

82   On risk management, MOT said that CAAS has put in place an over-arching risk management and governance framework across the organisation to improve the overall risk culture and capabilities in grant governance and risk management:

a. The Audit and Risk Committee (ARC) provides oversight on CAAS' governance and risk management efforts.

b. CAAS has an ERM framework and ERM Committee (chaired by Director-General and comprising CAAS risk owners) to oversee, monitor and review CAAS' key enterprise risks. CAAS also appointed a Chief Risk Officer to ensure the effective implementation of ERM processes. There is regular performance monitoring of key risk indicators and mitigating measures, which are reported directly to the ERM Committee and ARC. CAAS has also set up a Community of Practice (CoP) to facilitate cross-sharing of ERM knowledge and best practices, and identification of emerging risks across domain areas.

83   The Public Service Division (PSD) informed the Committee that the observations relating to the Human Resource & Payroll system (HRPS) arose due to a confluence of factors:

    a.   System Complexity: The HRPS project is a highly complex effort to improve end-to-end process integration and automation for six key systems. It required over 80% customisation of SAP programs. The HRPS had to cater HR rules for over 500 schemes, 1,000 wage types and 700 work schedule rules, to serve over 180,000 users. Its IT infrastructure is also complex, comprising 275 servers, interfacing with over 700 external systems. Issues arose partly due to the unprecedented project complexity.

    b.   Vendor Capability: There were issues with vendor capabilities and capacity to fully process and manage the complexities. This was exacerbated as the vendor faced difficulties such as staff attrition. This resulted in delays by the vendor in performing operational tasks effectively, such as furnishing information to PSD for logs and accounts review.

    c.   Project Controls: Due to large number of interfaces between HRPS and agency systems, PSD faced problems with the data files transfer which required granting the IT vendor full access rights to expedite resolution of issues.

84   PSD informed the Committee that it had since remediated all the lapses identified by AGO. In addition, it has taken measures to address the root causes.

    a.   System Complexity: PSD worked with the vendor, with support from GovTech HQ, to further streamline and strengthen IT processes. For example, it strengthened the maker-checker process and these improvements were implemented by January 2023.

    b.   Vendor Capability: PSD and GovTech will work with the vendor to strengthen capabilities in the areas of inter-modules integration and enhanced testing during System Integration Test. PSD and GovTech will strengthen Internal Quality Assurance (QA) procedures of the vendor. These are elaborated in later sections and completed as of March 2023.

    c.   Project Controls: PSD and GovTech strengthened the internal SOP and management oversight on accounts review to ensure that accounts are reviewed in a timely manner. Configuration in the security software, system/administrative accounts, and access rights to tighten the controls for all applicable HRP servers had also been checked as of July 2023. In addition, PSD also performed retrospective accounts and log reviews and ascertained that there were no unauthorised activities performed by IT administrators.

85   On capability development, PSD and GovTech updated the Committee that since March 2023, they have worked with the vendor to strengthen its capabilities in the areas of inter-modules integration and established Internal QA procedures for the vendor to track and report monthly to PSD to improve quality of the HRPS. In addition, GovTech HQ brought in its QA expert personnel to work with the vendor's QA team to strengthen the vendor's QA

processes, such as improving IT change management and implement enhanced testing. GovTech HQ also helped to perform internal audit as preventive measures.

86   PSD also completed a feasibility study in July 2023 to tap on GovTech's Central product to support log reviews. HRPS had onboarded this service in October 2023. The team had since been reviewing the logs generated monthly to ensure completeness.

87   On risk management, PSD updated the Committee that the HRPS project follows the IM8 ICT policies and ICT Risk Management Methodology for project, cybersecurity and data security in ICT systems. The ICT governance and operational controls for HRPS were formulated based on these guidelines.

88   PSD said that in addition to being subject to IM8 audits, PSD also subjects its systems to regular internal audit reviews and checks to ensure that IT controls and processes are in place and adhered to. As part of the annual risk management governance process, PSD has placed the HRPS project on a higher risk tier for closer monitoring and intervention. As an additional safeguard, internal QA procedures have been established with the vendor and these include a set of quality scorecards and targets. The vendor is required to report on these QA metrics on a monthly basis and strive for continuous improvement. This had been in place since March 2023.

89   On building risk awareness and risk culture, PSD updated that its ICT projects are required to adhere to ISO9001 Quality Management System (QMS) standards to manage projects, risks and increase accountability. As part of QMS, all projects have to conduct ICT risk assessment annually.

90   PSD said that its Quality Assurance Officers (QAOs) will share audit findings and cascade lessons learned and best practices across project teams regularly. Project teams managing different PSD systems will be required to perform self-assessment based on these findings. These self-assessments will be compiled by its QAOs, and any deficient areas will be monitored until they are remediated. PSD also conducts regular sessions with end-user agencies (e.g. ministry HRs) to advise them on good practices for data accuracy and risk management.

91   On contractual clauses to ensure the vendor is aligned on risk exposure, PSD informed the Committee that it adopts contractual clauses from the ICT contract templates endorsed by the Attorney-General's Chambers (AGC). The contractual clauses on liquated damages and penalties take into account the nature and risk for each project. Third-party clauses are also in line with guidelines on Third-Party risk management in IM8 to manage risks from IT vendors. These clauses help to ensure alignment between the IT vendor and the Government on the need to manage risks for the system.

92   PSD added that it will also expand the scope of its independent audit firm to conduct annual audit checks on the HRPS in Q4 FY2023 to ensure the system remains compliant. This is on top of the internal QA procedures that were introduced from March 2023 and the vendor must report monthly to PSD.

93   On AGO's observation on development project savings not promptly declared to the MOF, the State Courts informed the Committee that the root causes were lack of knowledge by project officers of MOF's requirement to declare savings within one month of the last tender and that the requirements were not incorporated into the internal SOP then.

94   The State Courts said that the Judiciary Procurement Guide has since been updated on 28 June 2023 to include the need to report project savings to MOF within three months from the last major tender award in accordance with the latest MOF Finance Circular Minute. The Judiciary also has a defined process to disseminate financial and procurement circulars to relevant divisions. The Finance and Procurement Division reviews and updates its policies and SOPs each time a circular is issued, if not, at least once a year.

95   On the observation on possible irregularities in quotations for star rate items, the State Courts informed the Committee that the root causes were people (knowledge gap) and process control inadequacy. First, the consultants and officers did not detect the irregularities in quotations. Next, at the point of time when the change management framework was set out for the development project, the IMs then did not mention checking the authenticity of star rate quotations[3]. Hence, while there were controls in place to ensure compliance with the IM, these controls did not include the process of identifying possible irregular quotations processed by contractors.

96   The State Courts further informed the Committee that the matter was reported to the Police. It will continue to monitor the outcome of the investigation and follow up with the Police on this investigation, with appropriate enhancements to practices, if any. To address the root causes, sharing sessions were conducted with consultants in June 2023 to raise awareness towards irregular quotations. The consultants were reminded to exercise due diligence for quotations used for star rate assessment with immediate effect. State Courts' Finance and Procurement Division also conducts regular training/sharing sessions and will be arranging more of such procurement-related sessions for the rest of 2023. A good practice guide has been disseminated and circulated to staff in the Infrastructure Division. Going forward, annual checks would be carried out to detect irregular quotations relating to construction variations. Guidelines from Government advisories related to construction variation will be incorporated into checklists and used during the annual checks. Briefings and trainings for officers and external consultants will continue to be conducted.

97   On capability development, the State Courts informed the Committee that since 1 April 2022, the corporate divisions of the Supreme Court, State Courts and Family Justice Courts have been integrated. The integrated corporate functions will be led by officers who have the relevant domain expertise and will focus on service excellence, people development, transformation and innovation. The Human Resources Training department will continue to perform gap analysis, annual training needs assessment and craft individual training plans with inputs from division heads. This ensures that capabilities keep up with the latest developments and every staff is equipped with the relevant functional skills for their development.

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[3] The good practice guide issued by MOF was amended to include "tips to detect irregularities in and fraudulent quotations" in July 2021.

98   The Internal Audit (IA) Division will continue to use the findings from AGO's audits to help develop its internal audit workplan and to share with staff so as to generate greater awareness of relevant control weaknesses. The Procurement SOP has been enhanced to incorporate learning points from AGO's audit. Enhancements will continue to be made to incorporate any learning points, such as those from the Finance and Procurement circulars.

99   On risk management and governance framework, the State Courts said that a governance framework was put in place to ensure that variations to construction work were in compliance with MOF's procurement principles and contract management rules. IA had also conducted two payment audits to help strengthen their system of internal controls.

100   At the organisation level, the State Courts explained that high-level committees (e.g. Audit Committee) had been established to provide oversight over risks such as financial and ICT risks. Following the integration of the corporate divisions of the three Courts, an integrated ERM framework and risk register for the Judiciary were approved by the reconstituted Judiciary Audit Committee and implemented in March 2023. The Judiciary's Chief Risk Officer was tasked to drive the risk management activities of the three Courts and reports to the Judiciary Audit Committee.

101   As part of best practices and to ensure the identified risks remain relevant, the integrated risk management function will conduct an annual review of the risk register in 2024. Procurement-related risks (including regulatory non-compliance and outsourcing risks) will be closely monitored to provide greater assurance of effective risk mitigation for construction projects.

102   The State Courts informed the Committee that the Judiciary's IA team has extended the Supreme Court's and Family Courts' annual audit of procurement and payment transactions to the State Courts. This annual audit coverage would provide greater assurance to the Judiciary's Audit Committee.

103   On risk awareness and clear accountability, the State Courts said that risk management resources (such as the ERM framework) are published on the intranet and there are plans to add a three-part video to help Judicial Officers and Court Administrators gain a deeper appreciation for risk management. Other measures include:

    a. A risk management introductory package for new staff incorporated into the induction programme;

    b. Lectures for Judicial Officers to familiarise them with the concept of risk management in the Judiciary and the role of judges in risk management will be extended to Court Administrators;

    c. Brown bag sessions will also be conducted for staff when there are interesting and significant updates, especially if they are on risk management practices at the workplace.

104   Going forward, the risk management team will focus on the risk sensing and risk anticipation phases of ERM. The team has thus far conducted a scenario planning exercise for Judicial Officers from the State Courts. These exercises will be extended to senior Court Administrators in 2024. As part of continuous improvement, there is also a series of risk

management activities (e.g. identify and train risk owners, review risk mitigation measures, implement risk culture survey) scheduled from October 2023 to January 2024.

Thematic Audit on COVID-19 Related Grants

105   The Committee considered the key findings made on selected COVID-19 related grants managed by the Inland Revenue Authority of Singapore (IRAS) and the Singapore Tourism Board (STB) and asked the supervising Ministries to address the same questions listed at paragraph 31.

Ministry of Finance

106   MOF informed the Committee that as the COVID-19 pandemic was an unprecedented crisis, the Government had to operate under significant time and manpower constraints to support our businesses and citizens in a timely manner against the backdrop of a constantly evolving pandemic situation. In order to implement effective COVID-19 schemes, public agencies managed overlapping waves of planning, implementation and review, took on new roles and functions, redeployed and stretched manpower, and repurposed systems and data. Recognising the need to disburse support quickly to save jobs and preserve livelihoods, MOF, IRAS and partner agencies developed and implemented the Jobs Support Scheme (JSS), Rental Cash Grant (RCG) and Rental Support Scheme (RSS) under tight timelines. The first JSS, RCG and RSS payouts were made in two to three months after the schemes were announced.

107   MOF said that AGO's audit observations largely stemmed from the operating context in terms of the depth and uncertainty of the crisis, where rapid implementation to deliver help to citizens and businesses had to be prioritised over documentation and officers faced intense time pressure to process a voluminous load of manual applications and appeals. Despite the challenging situation and timeframe, MOF, IRAS and partner agencies implemented various safeguards, such as internal/external audits and anti-gaming checks to detect and deter potential gaming behaviour among recipients. MOF and IRAS have improved their current processes and systems where possible, implemented mitigating measures, and drawn lessons for future systems and schemes.

108   MOF informed the Committee that the observations on the administration of the JSS, RCG and RSS broadly fall into two categories:

   a.   Documentation and risk assessment. The gaps in documentation of some policy considerations and operational matters stemmed from the need to respond quickly and iteratively to the evolving crisis at the time. The scheme parameters, requirements as well as risk assessment had been duly deliberated by MOF throughout the crisis, and system development was based on policy intent. Key operational policy decisions were documented in scheme implementation documents for JSS and RSS. MOF has further refined the SOPs on the required checks and clearance levels for legislation drafting. MOF and IRAS will continue to improve documentation of key decisions and risk assessment, and maintain controls over access rights for ongoing and future schemes.

b. Processes, People and Systems. The root cause of lapses in the evaluation of applications and appeals was largely due to human error arising from the intense time pressure to process the voluminous manual applications received during the crisis. IRAS assessed about 65,000 applications for RCG and RSS, while agencies processed over 17,800 JSS appeals over the course of the crisis. To enhance efficiency and minimise human error in processing appeals, IRAS has implemented an appeal system to document all appeal cases, including details of proposers and evaluators, and a two-level approval process. IRAS will seek to enhance and automate processes where possible to minimise human error and continue to train and remind officers to be more careful in handling cases.

109   On the observation that MOF could improve on its oversight of recovery of grants, MOF explained that there was a lack of resources and more critical work had to be prioritised to ensure timely disbursements and process applications/appeals expediently. MOF updated the Committee that MOF and IRAS have taken steps to investigate and recover the overpayments, which made up less than 0.5% of total payouts across all three schemes. Overpayments in relation to Government-funded entities were fully recovered.

110   MOF said that IRAS was stretched from its core work in tax administration to disburse grants, tapping on the people, processes and IT systems it had built up. In addition to the process improvements already implemented above, IRAS continues to build up its capabilities and competencies in grants management. IRAS will be developing a new enterprise grants disbursement system which aims to provide greater flexibility in the implementation of broad-based business disbursement schemes, including during a crisis.

111   On risk management and governance framework, MOF informed the Committee that MOF and IRAS have put in place frameworks and structures to support timely and effective risk management and governance. The key efforts are as highlighted below:

a. MOF's ERM Committee, comprising MOF's senior management, reviews and endorses MOF-HQ's risk registers yearly. The respective risk owners review and update the risk registers, monitor the effectiveness of their risk controls and escalate emerging risk incidents in a timely manner. The framework and risk registers are disseminated to individual officers, through sharing sessions at different levels of the organisation, to inculcate a strong risk culture.

b. IRAS has an ERM framework in place to manage risk holistically at both the strategic and operational levels. The framework is overseen by the IRAS Board, Audit and Risk Committee and senior management. Key components of the framework include the Risk Statement, which articulates the organisation's risk appetite in key areas, and a risk register comprising critical risks, corresponding mitigating measures and key risk indicators.

c. IRAS appoints risk owners to manage critical risks and key risk indicators. The respective risk owners proactively review and update their risk assessments regularly. There are processes in place to report risk incidents and to track the implementation of mitigating measures in a timely manner. Annual risk assessment exercises are conducted to review the risk register and risk framework. This includes environmental scanning on emerging risk areas, detailed reviews of critical risks and discussions on the adequacy of mitigating measures in bringing

the residual risk within IRAS' risk appetite. The risk register and risk framework are reviewed by the Audit and Risk Committee and approved by IRAS' Board.

d. IRAS leverages various organisation-wide platforms to share emerging risks, best practices and lessons learnt to inculcate good risk management skills and practices. IRAS also appoints risk coordinators in each Division to, inter alia, cascade risk-aware mindsets to all officers. Annually, IRAS organises a Risk Awareness Month to share on macro emergent risk areas, update on key mitigating measures and remind all officers of positive risk management behaviours.

Ministry of Trade and Industry

112   The Ministry of Trade and Industry (MTI) informed the Committee that the root cause for the lapses was the very compressed timeline that STB had to develop and implement the SingapoRediscovers Vouchers (SRV) scheme. It was developed in four months to support the tourism industry through the unprecedented damage caused by the COVID-19 pandemic. Given the urgency of saving livelihoods, STB had to calibrate its risk tolerance in favour of speed in designing the merchant onboarding and redemption process.

113   For the observation on inadequate controls to ensure only eligible merchants and products were onboarded, MTI informed the Committee that it had to balance the need for checks with resourcing required. Moving forward, STB will explore using technology and digital tools for more efficient and effective checks. With regard to the product whitelist which was not updated accurately due to administrative errors, STB will establish clearer guidelines to aid officers in the evaluation process and ensure compliance with documentation requirements and the terms and conditions of the scheme concerned. MTI updated that on the fourteen potential ineligible merchants flagged by AGO, STB's retrospective checks have shown them to be eligible.

114   For the observation on disbursements made for ineligible persons, MTI informed the Committee that STB used MyInfo to verify the eligibility of adult Singapore Citizens for making redemptions. Despite consultations with relevant agencies, STB was unaware that there would be a lag before the MyInfo system would reflect that a person was deceased. For disbursements wrongly made to deceased persons, MTI updated that STB has assessed that no further action should be taken since the users in question are deceased and STB is unable to ascertain who performed the redemptions. To address redemptions for ineligible minors, STB reached out to the individuals[4] to either provide the correct information to render their redemptions valid, or return the subsidies given. Individuals who fail to take action will be made ineligible for future similar campaigns. As of 18 December 2023, the amount of unrecovered funds was $18,025.13. As STB has undertaken reasonable efforts to pursue the repayments, PS(MTI) has approved STB's request to write off the outstanding balance.

115   For the observation that there was no monitoring on merchants' compliance with terms and conditions, MTI informed the Committee that for future schemes, STB will make better use of alternative sources of data to determine the impact on businesses' income stream and reduce the need for manual submissions from grant recipients. Where manual submission is

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[4] These exclude those who are since deceased or who had donated their tickets.

unavoidable, STB will strengthen its monitoring of compliance to terms and conditions more closely and follow up as necessary.

116   For the observations on weaknesses in IT controls, MTI informed the Committee that to expedite the roll-out of the SRV scheme, STB had used an internal collaborative platform to manage the merchant and product whitelists. This allowed access to be closely reviewed, and unauthorised changes could be deterred as changes were logged. MTI said that for future grant schemes which leverage the same or similar collaborative platform, STB will conduct monthly reviews of access rights as well as regular reviews of activity logs of changes made, in line with relevant IM8 policies. To strengthen database log review management, STB worked with GovTech to develop features in its log review operation and management tool to facilitate monthly log reviews instead of manual reviews. The development of features was completed in September 2023, and the logging of the database activities via the tools commenced in October 2023. STB had reviewed the monthly logs for October and November 2023 and all findings were in order.

117   On capability development, MTI informed the Committee that STB is committed to strengthening staff capabilities in project management and governance. STB has concluded a revision of its competency framework and will be incorporating this into its staff performance appraisal and trainings in 2024. STB will also include trainings in functional competencies that could help to mitigate potential lapses in the future. To continue leveraging the use of technology and digital tools, STB has included business data analytics as a functional competency for all staff. MTI elaborated that officers are encouraged to take up relevant training courses which will be made available in STB's learning roadmap by end FY2023. Such training courses are on top of existing initiatives to educate officers on risk awareness and management, such as the annual mandatory procurement training for all STB officers.

118   MTI informed the Committee that STB's risk management and governance framework mandates all projects valued above $500,000 to have a project risk register. While a project risk register was developed for the SRV scheme, not all risks were envisaged ex-ante due to the accelerated timeline for implementation. Due to its complex and dynamic nature, some risks became apparent only after the SRV scheme was rolled out. STB will include more guidelines and staff training to review and update project risk registers periodically, and implement this by end FY2023.

119   MTI said that aside from the project risk register, STB has an ERM framework to monitor its entire portfolio of projects. The ERM framework is reviewed annually as part of STB's annual corporate planning cycle and incorporated into the workplans of all STB divisions. Active risk management is carried out by the Executive Risk Committee, which is chaired by the Chief Executive of STB. The ERM framework is reviewed and approved by the STB Audit and Risk Committee, which in turn reports to the STB Board.

120   MTI informed the Committee that STB recognises the importance of managing third party risks, especially as it pertains to the security of government data and adherence to required IT policies and standards. As such, STB conducts regular audits, and annual briefings for all IT vendors to update them of IT policy changes and compliance requirements. For specific projects, STB utilises ICT contract templates that have been drafted by the AGC to address outsourcing risk and define service level agreements for compliance by IT vendors. These IT contracts also incorporate clauses for liquidated damages and penalties for lapses and

compliance failures. Regular meetings are held between the IT and business teams to review the vendors' performance, identify risks, and mitigate them.

B.   Broader Issues

121   The Committee also discussed broader issues which could impact spending, financial governance and controls in the public sector, namely:

    a.   Maintaining Integrity and Public Trust;

    b.   Risk Management; and

    c.   Digitalisation.

Maintaining Integrity and Public Trust

122   The Committee was of the view that it is important to have in place an updated governance framework to ensure strong financial governance and incorruptibility of the public sector to maintain integrity and public trust. The Committee asked MOF and PSD on its approach and views on the matter, including:

    a.   What is the governance framework in place and how is it updated to ensure that financial governance is strong and the public sector remains clean and incorruptible?

    b.   What is the central policy and guidance on conflict of interest for the public sector and how do the Ministries ensure that the culture of zero tolerance for corruption is strongly rooted at all levels of public officers?

    c.   How does the public sector disseminate awareness of conflict of interest across all levels? What are the training avenues and programmes available (e.g. courses conducted by CSC) to inculcate good governance values and ethos in public officers?

    d.   Please share on the whistle blowing policy/framework and its implementation across the public sector. Please also provide relevant statistics, including (i) the number of public sector agencies that have implemented a whistle blowing framework, (ii) the annual number of cases received and investigated in the last 3 years, and (iii) the accountability and consequence management for those found to have missed the expectations.

Ministry of Finance and Public Service Division

123   MOF and PSD informed the Committee that the Government's approach to governance is one of responsibility, transparency and accountability. There are governance frameworks at multiple levels of Government to ensure proper accountability for the use of public funds and to uphold the integrity and high standards of the Public Service.

124   At the WOG level, the Constitution provides for protection of past reserves. The Financial Procedure Act, Government Procurement Act, Government IMs set out the laws, policies and guidelines for the control and management of the public finances and govern

public agencies in carrying out their functions. The Public Sector (Governance) Act further standardises governance requirements for statutory boards to comply with key corporate policies in areas including HR, finance, office administration, ICT, and data. Corporate policies are regularly reviewed and updated to reflect changes in the operating and risk environment. The AGO is also an important element of the system of governance to ensure good internal controls and effective use of public funds.

125   At the agency level, heads of agencies are responsible for ensuring that sound accounting practices and adequate internal controls are in place. Examples of such practices include segregation of duties between requestor and approver of transactions, open tenders and quotations as default procurement approach, procurement evaluation conducted based on published criteria, and having independent internal audits.

126   As for central policy and guidance on conflict of interest, MOF and PSD informed the Committee that the Public Service's Code of Conduct (CoC) sets out the principles underlying the behaviour expected of all public officers. It serves as a compass to guide officers as they carry out their official duties, and ensure that the integrity and high standards of the Public Service are upheld. One of the key principles in the CoC is to ensure there is no conflict of interest, between one's official duties and personal interests. There are processes and systems in place to ensure that transactions are above board, and to prevent situations of conflict of interest and corruption in the Service. Officers must not make use of their official positions for personal benefit or be perceived to be doing so. In general, officers are not allowed to engage in business or work for another employer. Officers must also not allow their personal relationships to affect their official duties or influence their judgement at work. In the course of an officer's work, when decisions are taken on issues which an officer has, or may be deemed to have, a personal interest in, he must recuse himself and declare his interest.

127   MOF and PSD added that the CoC is reinforced continually through setting the right tone at the top by public service leaders, guided by the core values of integrity, service and excellence to support good governance. Officers are also supported through competency development interventions to uplift awareness – these include annual quizzes, staff declarations, induction programmes for new entrants, milestone development programmes, and regular Service-wide reminders.

128   On the Public Service whistleblowing policy and its implementation across the public sector, PSD informed the Committee that an Internal Disclosure Policy (IDP) framework (i.e. whistleblowing framework) was introduced within the Civil Service in 2011, where officers can report any wrongful practices that they have observed in their Ministries to their Permanent Secretaries. Statutory Boards have their own equivalent processes. PSD said that all reports are treated with utmost confidentiality, and every effort is made to protect the officer's identity. If a report is made in good faith, no action will be taken against the reporting officer even if the investigation finds no wrongful practice. PSD regularly reviews the IDP to ensure that it is aligned with current legislation and monitors its use and effectiveness across the Service. In line with best practices, PSD recently enhanced the framework by introducing a non-retaliation clause to further protect the interests of the officer who make reports. The IDP is regularly highlighted to public officers and reinforced through annual quizzes (i.e. Annual Code of Conduct Quiz), engagement sessions, induction programmes for new entrants, milestone programmes, and Service-wide reminders. Between 2020 and 2022, an average of 100 whistleblowing cases were reported per year. Investigations uncovered some form of

misconduct in around 80% of the cases. Disciplinary actions were taken against the errant officers.

129   PSD said that there is also a Public Service Protocol for the Reporting of Corruption. Under this protocol, public officers are expected to report directly to the Police or the Corrupt Practices Investigation Bureau (CPIB) at the earliest opportunity when they learn of any act of corruption or have reason to believe that such an act may have been committed in the Public Service. PSD said that it takes a serious view of misconduct or corruption offences by public officers. Disciplinary actions are taken against those found to have breached the expected conduct for public officers. Those convicted of corruption are dismissed from service. MOF said that the number of corruption cases in the public sector remains low. In 2022, there were 12 public sector cases, which accounted for 14% of all cases registered for investigation at CPIB. This is comparable to the annual average of 11 cases for the preceding four years.

130   On measures to detect corrupt practices and violations of code of conduct, MOF said that measures undertaken by CPIB include the following:

a.   Conduct of corruption prevention talks for Government agencies;

b.   Inclusion of anti-corruption questions, scenarios, resources and vignettes in the Public Service Induction Programme, Code of Conduct Quiz and LEARN online learning platform;

c.   Delivery of anti-corruption modules at milestone courses in collaboration with other public agencies (e.g. CSC); and

d.   Publication of information on how to lodge a corruption complaint in CPIB Press Releases for both public and private sector cases. This encourages members of the public, including public officers, to lodge corruption reports.

Risk Management

131   The Committee was of the view that it is important for the public sector to monitor and be aware of emerging risks, to allow for the assessment and management of such risks. The Committee asked MOF about the progress and rate adoption of ERM framework across public sector agencies and details of how each agency identifies risks and measures taken to mitigate those risks.

132   The Committee also noted that as part of risk management, the Government has been developing Centres of Excellence in various domains such as IRAS (for business disbursement schemes), Central Provident Fund Board (CPFB) (for citizen disbursement schemes) and JTC (for building and infrastructure projects, and facilities management). The Committee enquired on the roles and responsibilities of Centres of Excellence, how they can assume a more significant role in helping the less-experienced agencies, and what more could be done to prevent recurring lapses.

Ministry of Finance

133   On ERM framework, MOF informed the Committee that each agency monitors strategic and emerging risks through its own ERM process. Agencies are required to establish baseline ERM standards, which includes putting in place mechanisms to identify emerging and contingent risks, as well as changes to key risks that would have an impact on the agencies' operations. For example, within the MOF-Family, the risk management team identifies and highlights emerging risks, in consultation with various departments and agencies in the MOF-Family. These risks are discussed in the annual MOF-Family Planning Guidance, which in turn guides the development of workplans for the year. The MOF-Family Risk Committee also takes stock of the departments' and Statutory Boards' progress in managing these risks at the annual Risk Committee meeting.

134   MOF said that at the central level, the planning agencies consider broader driving forces, and key strategic and emerging risks, in developing priorities and strategies, which are communicated to Ministry Families to guide agencies' policies and workplans. The WOG Risk Management team (comprising MOF, Accountant-General's Department, and Prime Minister's Office-Strategy Group) also monitors the implementation of baseline ERM standards across the WOG and facilitates building of ERM capabilities through developing suitable courses in risk management, facilitating sharing at CoPs, and aggregating demand for ERM consultancy services.

135   MOF said that to systematically strengthen WOG risk management processes and capabilities, all agencies are required to adopt baseline standards for ERM practices within their organisations to identify and manage risks relevant to their operating context. MOF informed the Committee that central policy owners work with agencies to guide risk management strategies and share best practices for commonly identified risks such as information security risks and grant fraud risks.

136   As part of its efforts to build agencies' capabilities in strengthening grant fraud risk management, MOF worked with the Commercial Affairs Department to develop a fraud risk management checklist in February 2021. The risks are categorised according to the grant lifecycle stage where these risks would arise – grant design, grant administration, and grant

audit. Agencies may refer to this checklist to design grant risk assessment and management processes that are appropriate to their operating context.

137   MOF said that agencies are responsible for determining their risk appetites and risk tolerances, as well as tracking key risk indicators under their ERM framework, as suited to their unique operating contexts. There are also mechanisms in place to reduce the recurrence of AGO audit findings. For example, SNG, as a functional leader, implements technical solutions to automate tasks relating to the review of privileged users' activities and management of account and user access rights for all eligible IT system. MOF also partners public agencies to share common audit findings and possible remedial measures to strengthen governance.

138   On the Committee's questions on how officers involved in implementing ERM frameworks have this factored into their performance appraisal, MOF said that the assessment of individual officers' contributions is done holistically, which include the design and implementation of the ERM framework for officers responsible for such work. All officers play an important role in identifying and managing the risks within the organisation, alongside Senior Management, the Board and Audit Committee who set the tone at the top. As per the Three Lines Model, effective risk management go beyond the work of the officers implementing the ERM framework, and require collective responsibility on the part of officers in each of the three lines.

139   As for the Committee's question on the Three Lines Model, MOF said that central guidance is provided to support public sector agencies with their ERM efforts. For example, an "ERM Practice Guide" is made available to agencies which sets out how agencies should implement the Three Lines Model and the parties involved in risk management.

140   MOF elaborated that interactions and collaborations between the various lines facilitate proactive risk management, and timely identification and remediation of audit lapses through root cause analysis. While the responsibility for managing risk remains a first-line role, the second line may collaborate with the first line to lend expertise and support on risk-related matters. For example, VITAL as the central agency for Corporate Shared Services has an Assurance and Risk Directorate (second line) that provides inputs to the business and process owners (first line) on the design and implementation of test-checks as part of their quality assurance. IA teams are also increasingly going upstream to offer advice on governance and design of controls, beyond the more traditional focus on compliance audits. One example is where IA (third line) partners line divisions to offer advice and independent assessment on governance over projects of higher complexity and risks, as well as areas with recurring lapses.

141   On Centres of Excellence, MOF informed the Committee that IRAS and CPFB serve as Centres of Excellence for broad-based grant schemes, including those supporting businesses and citizens. MOF said that IRAS and CPFB work with scheme owners throughout the grant process, from advising on policy design, determining eligibility and payout computation, disbursement, to appeals management. IRAS and CPFB have developed IT systems, governance processes and practices to strengthen accountability and enable efficient disbursement of payouts. These include areas such as fraud detection and use of data analytics. IRAS and CPFB aim to provide accurate and timely disbursement of broad-based grants, and timely responses to appeals and public queries.

142   MOF informed the Committee that the JTC building and infrastructure (B&I) Centre of Excellence supports smaller agencies in the project and facilities management for their buildings and infrastructure. Agencies may tap on JTC's expertise in managing B&I projects, and facilities management. The B&I Centre of Excellence currently manages projects for 19 agencies. It provides value-added services such as conducting of safety inspections, quality assurance, collaborative planning and monitoring of contractors, and driving the use of data to improve communications and operational efficiency. Technical specialists have been appointed by the B&I Centre of Excellence since July 2021 to handle complex project requirements, and to strengthen project governance. The B&I Centre of Excellence also drives capability building initiatives such as conducting yearly training programmes for public sector project managers and setting up a CoP to share good practices, challenges, and development processes. The B&I Centre of Excellence's KPIs include both operational and governance aspects, such as the keeping of contingency sum utilisation within the approved budget and ensuring that no variation works commence before obtaining approvals.

143   On procurement and contract management lapses, MOF informed the Committee that a significant number relate to construction projects, which are typically more complex and span across multiple years, with contract variations arising from unexpected site conditions and incidents. Efforts to improve governance in construction contract management have yielded results. For example, the proportion of contracts with timely approval of contract variation has improved from about 70% in 2018 to 90% in 2020. MOF said that MOF and the Building and Construction Authority (BCA) have been refining construction contract management policies and processes to tackle irregularities in quotations and common lapses. MOF updated the procurement policy to encourage more comprehensive rates to be submitted before tender award, reducing the incidence of star rates during the contract. MOF also created a public sector shared database of rates to support public officers in assessing cost reasonableness. MOF is working on strengthening capabilities by developing a competency framework and providing the corresponding training and courses for public officers and consultants.

144   MOF said that the B&I Centre of Excellence role goes beyond managing contract variations. Its role encompasses managing the B&I project from scoping to design and managing the contract/contractors until project completion. It has the critical mass to develop and sustain a pool of experienced officers, supervisors and management team to manage the entire construction project. This experience allows them to manage the projects more efficiently and effectively, striking a balance between the project needs against timeline, budget and governance. For instance, with better understanding of industry practices and market norms, they are better able to assess cost reasonableness, and their supervisors and management are better equipped to exercise judgement in decision making. The Centre of Excellence also helps address recurring lapses by sharing its resources and expertise with other agencies to build up WOG capabilities. For instance, it provides its Schedules of Rates to support agencies in assessing cost reasonableness of star rate items. It also builds project management capabilities through training programmes and the Built Environment CoP.

145   MOF informed the Committee that it regularly reviews and updates central policies and practices based on lessons learnt to make them simpler and clearer, and provides good practice guides where applicable. For instance, MOF worked with BCA and the B&I Centre of Excellence to recommend good practices for agencies on construction contract management, such as spotting of irregularities and fraudulent quotations, and assessing cost reasonableness of star rate items. MOF also advises agencies to review their own finance and procurement

rules with a view to strike a balance between simplicity/ease of compliance and financial governance.

146   MOF said that BCA and MOF introduced the Built Environment Procurement Competency Framework for public officers involved in construction procurement in September 2023. It caters to work functions in the construction procurement lifecycle, and the corresponding job roles and competencies such as tender preparation and contract management. A suite of courses has been tagged to the competencies for different job roles, for officers in these roles to acquire competencies or bridge competency gaps through formal training.

147   On grants management lapses, MOF informed the Committee that the observations pertained to COVID-19 related grants which had to be developed and implemented rapidly during the pandemic. As grant-giving agencies had to adapt and respond swiftly, there were lapses (e.g. lack of documentation of key decisions and approvals) in administering the grant schemes due to the urgency and intensity of operations. MOF has issued an advisory note in September 2022 to guide agencies on the adoption of good practices to mitigate such finance-related risks during future crises or emergencies.

148   MOF elaborated that in collaboration with the CSC, MOF developed a foundational grants governance e-learning programme to equip public officers handling grants management with knowledge of the grants governance framework. In addition, MOF is working with the sectoral lead agencies for grants management to uplift their capabilities in data analytics, fraud detection and investigation via capability-building roadmaps.

Digitalisation

149   The Committee was of the view that while digital transformation has brought about positive benefits in the public sector, it also introduces new risks, such as cybersecurity risks, data security risks and counterparty risks. The Committee was interested to find out how the public sector manages IT-related risks and ensure resiliency in its IT systems. With the increasing use of generative artificial intelligence (AI), the Committee also asked SNG about AI-related risks, and the safeguards in place to prevent high-risk practices.

150   In the Committee's report published in January 2023, the Committee recommended that the Government pay special attention to seniors who may be less digitally confident. Measures shared by MOF and PSD then included having more ServiceSG Centres to serve the less digitally-confident citizens. The Committee asked PSD for an update of progress made since.

Smart Nation Group

151   SNG informed the Committee that digitalisation has allowed the public sector to reap productivity gains, support hybrid work and improve service delivery. Citizens' satisfaction with government digital services saw an improvement from 73% to 84% over a 10-year period (2012-2022) while businesses' satisfaction rose from 60% to 79%. Digitalisation also means managing risks well, such as cybersecurity, resiliency and data security. This includes robust management strategies to protect its systems and data.

152   SNG elaborated that to manage these IT-related risks, the Government adopts both prevention, and good response and recovery to minimise impact when a disruption happens. As the Government's Information and Communications Technology and Smart Systems (ICT&SS) sector lead, the SNG first identifies the potential IT-related risks and prioritises them according to likelihood and impact. After assessing these risks, SNG develops strategies and policies to mitigate them. These policies are codified in the Government's IM on ICT&SS (IM8) to provide guidance to agencies to deliver fit-for-purpose, secure and cost-effective solutions.

153   SNG informed the Committee that while it is responsible for developing and maintaining IM8, agencies decide on the classification of their IT systems and by extension, how the IM rules apply to their systems, as they are better placed to assess the trade-offs between risk, cost and performance. The IM requires agencies to implement measures to address key IT-related risks throughout their systems' lifespans. For instance, agencies are required to implement automated access controls and measures to verify the identities of users or devices accessing the system. As these measures have significant cost implications, SNG adopts a risk-based approach, where systems of higher criticality and sensitivity are subjected to more stringent requirements.

154   To help agencies meet these requirements, SNG said that it offers tools and functionalities through the Singapore Government Technology Stack that standardises development tools and environment to increase developers' productivity, including in meeting compliance requirements. Examples of such tools include the Secure Hybrid Integrated Pipeline – Hive Agile Testing Solutions for continuous integration/continuous development, Security Suite for Engineering Endpoint Devices for mobile application development and testing, and StackOps for automated monitoring. Beyond these tools, SNG conducts regular IT

audits to assess the control design and operating effectiveness of the systems. For instance, the auditors will check on systems' compliance with existing IT requirements as well as their data security measures. The frequency of such audits is pegged to the criticality and sensitivity of the systems.

155   SNG added that it also conducts regular training for public officers in ICT roles to equip them with the requisite competencies to perform their duties well and to uplift the agencies' proficiency in the IM. For instance, SNG has developed a two-part IM proficiency development programme that comprises a fundamental module for all public officers with ICT roles and a series of role-based training to provide in-depth knowledge across various domains.

156   SNG informed the Committee that around 90% of agencies' digital services tracked under its Whole of Government Application Analytics portal have a 99.5% system uptime from the period January to August 2023[5]. This degree of availability is due to the Government's efforts to move more of its IT systems onto commercial cloud hosting platforms, which have higher availability compared to traditional on-premises solutions. As at 27 December 2023, 72.2% of the Government's cloud-eligible systems are now hosted on such platforms.

157   SNG said that it is responsible for setting common standards and policies, such as the IM8 and SCA, to guide agencies. Where GovTech runs common WOG infrastructure and services, it is responsible as the system owner to ensure the availability of the common digital infrastructure (e.g. Government on Commercial Cloud, government networks) and digital services (e.g. email accounts). There are key standards in the IM8 to ensure availability throughout the lifespan of government IT systems and digital services. For example, reducing single points of failure by catering for redundancy in key system components such as hardware resources, software, networks and databases as well as physical environment.

158   SNG added that while the government endeavours to put in place measures to minimise the likelihood of disruption of its critical IT systems and digital services, it is not possible to eliminate disruptions entirely. Agencies are required to have resiliency measures to mitigate the impact of disruption to their critical systems and digital services. The mitigation standards in the IM8 include: i) determining and setting up of data backup policies to meet stated recovery objectives; and ii) putting in place an IT disaster recovery plan and a business continuity plan for agencies providing critical IT systems and digital services.

159   SNG said that another vital way to ensure resiliency is having appropriate redundancy and backup measures. For the more critical systems where the tolerance for downtime is low, SNG imposes stringent and specific requirements. These requirements include the setting up of disaster recovery centres as well as frequent data backups. For less critical systems, SNG requires agencies to have backup measures in place to meet their self-determined recovery objectives in terms of time and data. The specific measures are determined by agencies as they involve trade-offs between necessity and cost of providing more redundancy and conducting backups.

160   SNG said that beyond technical measures, agencies are required to establish and regularly exercise their business continuity plans so that they can implement and communicate alternative arrangements quickly in the event of disruption. After a disruption, agencies must

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[5] Uptime tracks the duration of time that a system has been working and available in a reliable manner. This metric tracks the percentage of eligible systems that have achieved 99.95% uptime over a specific time period.

conduct post-incident inquiries to prevent similar occurrences in the future. This includes determining the root cause(s) of an incident, recommending ways to prevent reoccurrence, and distilling learning points to improve future response plans. Relevant learnings are shared across WOG and are also weaved into the annual cybersecurity and data security training to all public officers.

161   On maintaining oversight throughout the project life cycle, SNG informed the Committee that it adopts a two-pronged approach to improve the management of large and complex IT projects.

     a.   First, SNG sets checkpoints throughout a project's progression to maintain systematic oversight. Prior to project commencement, large IT projects which are of significant impact and require higher funding are subjected to additional review by SNG and MOF for their technical architecture robustness and business use case. In instances where a system is developed by a vendor, the agency will select a vendor using a stringent evaluation matrix unique to each project. A vendor's track record, quality assurance and cost are among factors that are considered during this process. At the development stage, agencies will form a project governance structure that typically consists of policy, operational and technical officers to monitor and review the vendor's performance and compliance with relevant IT requirements. The project governance team works closely with the vendors to iterate the solution throughout the development stage. At the final stages of development, agencies conduct User Acceptance Testing to ensure that the system fulfils its purpose. Once launched, the governance team continues to work with the vendors to ensure the system's upkeep. A year after commissioning, significant IT systems will also undergo a review where lessons learnt will be shared with agencies across the Government.

     b.   Second, the Government invests in training for public officers to enhance their domain and technical knowledge as well as project management skills, thereby improving the public sector's ability to oversee large and complex IT projects. Public officers in policymaking, operational and ICT roles hone their functional domain knowledge on the job and through regular course attendance. SNG is working with PSD and CSC to refresh the digital competency framework to expand the pool of public officers having the requisite skills to support digital transformation across the public sector.

162   On assessing and addressing AI-related risks, SNG informed the Committee that the Government is keen to harness generative AI, including Large Language Models (LLMs), to improve productivity and public sector work in general. LLMs can accelerate and enhance various language-related tasks for officers, including drafting, summarising, and brainstorming. SNG is exploring and piloting this capability through various new AI tools built in-house. An example is Pair Chat, a fast and secure version of ChatGPT for public officers to improve and accelerate daily work.

163   SNG said that the Government is aware that the use of such tools must be accompanied by good management of the risks associated with generative AI and LLMs. Security and accuracy/accountability have been identified as two major risk areas. To address these risks, the Government has published a set of standards for public officers and Government technology teams using LLMs.

a. Public officers using LLM-powered tools are required to use only publicly available data, unless using Government products which have, through technical or contractual means, secured heightened data security arrangements with cloud service providers. Guidelines have been established to help public officers assess LLM-generated content for accuracy, and to remain accountable for any LLM-generated content incorporated into their work.

b. Government technology teams building custom products with LLMs must follow strict data and network security measures and undertake some or all of a set of listed measures to mitigate accuracy risks, depending on their products' core functions and target audiences. These measures include education efforts, appropriate deployment and facilitating appropriate use via User Experience/User Interface design, rigorous accuracy testing and adversarial testing, and reducing the probability of inaccurate responses through engineering.

164   SNG elaborated that the Government has set up a working group to oversee the deployment and governance of generative AI products. The terms of reference for this group includes i) coordinating the development and deployment of AI products in Government, including matters related to data, security, resilience, and communications and engagement; and ii) staying abreast and aligned with global developments, including best-in-class technologies and key foreign/international regulatory frameworks. To encourage experimentation, SNG constantly reviews policies to enable innovation while managing the risks carefully.

165   SNG said that it closely monitors AI developments in other countries to ensure that its measures keep pace with technology developments and best practices globally. SNG takes a practical and risk-based approach, recognising that i) AI is fast becoming a general-purpose technology that is applied in a wide array of sectors and use cases; and ii) a one-size-fits-all approach to regulate AI cannot be adopted and it is not possible to anticipate every risk.

Public Service Division

166   On integrated service delivery for citizens, PSD informed the Committee that ServiceSG Centres are set up to make Government services more convenient and accessible for citizens. These integrated physical service concierges serve as a first stop for citizens to transact easily with the Government.

a. For seniors who may have difficulty transacting online with the Government, the service staff at the centre are able to help them complete different digital services online, as well as to make applications for schemes on their behalf. ServiceSG Centre frontline officers are cross trained to assist citizens on more than 500 Government services across more than 20 agencies.

b. There is currently a network of seven ServiceSG Centres (Our Tampines Hub, One Punggol, Kampong Chai Chee, Nee Soon, Bukit Canberra, Keat Hong and Frontier). More than 225,000 citizen transactions were completed from January 2023 to July 2023, with a positive citizen satisfaction score of over 90%. There are plans for two more centres in 2024.

c. Majority of the visitors to ServiceSG Centres are aged 55 and above, seeking assistance on services such as Singpass account/password setup, CPF nomination, HDB housing, parking and estate matters. This shows that seniors do find ServiceSG to be an accessible touchpoint to help them.

167   PSD said that in addition to physical centres, PSD also helps citizens who are digitally less confident through call services. ServiceSG Contact Centre was set up to better assist citizens on their phone and email enquiries and strengthen the Government's capacity to handle call surges. As of September 2023, ServiceSG Contact Centre handles hotlines and mailboxes from 14 agencies. PSD said that from January to July 2023, more than 500,000 citizen interactions were completed with a positive citizen satisfaction score of over 90%.

168   On measures at service touchpoints to protect both the less digitally literate citizens and service staff, PSD said that SNG had rolled out a set of best practices on Singpass usage to all agencies in April 2023. These best practices include:

a. Agencies should not ask Members of Public (MOP) to disclose their Singpass credentials. Those who require assistance logging into their Singpass accounts should be guided through the Singpass login process and/or advised to approach trusted family members.

b. In situations where public officers have to assist MOPs in logging into their Singpass accounts and perform legitimate transactions on their behalf, officers should:

i.   Identify themselves clearly and be ready to show proof that they are public officers.

ii. Assist the MOP to log-in only in a face-to-face setting, where the MOP can observe the process.

iii. Clearly explain the purpose and carry out the transaction only on the instruction of the MOP.

iv. Limit what is done with the MOP's credentials to only what is necessary (e.g. do not keep a copy of the credentials).

c. Frontline officers are empowered to reject MOPs' requests to carry out Singpass logins if they notice that something is amiss during the conversation (e.g. the accompanying person is suspicious and there is potential security/scam risk).

169   PSD said that agencies have also put in place various other measures at their service touchpoints to ensure accessibility to their services in a secured manner. For example, implementation of Singpass Face Verification at counters / self-help lobbies to better support less digitally literate MOPs who may not remember their login details and equipping of self-help lobbies with instructional videos in four languages. Several agencies, including ServiceSG, have audio and video recording of their service interactions at their service touchpoints (i.e. counter, video-conference and hotline). These recordings serve to safeguard the interests of MOPs as well as public officers. In the event of an allegation of wrongdoing, the recordings

can be reviewed to establish the facts of the case and appropriate follow-up actions can be taken (e.g. coaching or refresher training for the officer, service recovery with the MOP).

170   PSD said that apart from service touch points, ServiceSG also works with various Government and non-Government agencies (e.g. PA, CPFB, IRAS, Pro Bono SG, etc) to promote greater awareness of Government services in the community and help citizens learn how to transact digitally. For example, in mid-2023, Ministry of Social and Family Development-Office of the Public Guardian (MSF-OPG), Agency for Integrated Care and ServiceSG worked together to launch a series of roadshows and mobile clinics for citizens to learn about preparing their Lasting Power of Attorney (LPA) and Advance Care Plan (ACP). As part of the roadshows, pro-bono LPA and ACP certification sessions were available for eligible citizens aged 50 and above with a CHAS Blue/Orange card. Between July to September 2023, more than 500 LPAs and 100 ACPs were completed via the pro-bono sessions. In addition, ServiceSG Centres assisted more than 1,100 citizens in submitting their LPA applications to MSF-OPG between July to August 2023.

171   PSD informed the Committee that ServiceSG also started the Community Kaki Volunteer Programme where seniors in the community volunteer as Community Kakis to help fellow seniors with their government transactions. This programme lowers the barrier to digital adoption by allowing seniors to learn from their peers who can relate to their challenges. The Community Kakis themselves also found the programme beneficial as they could spend their time meaningfully by helping their peers build digital skill.

172   Beyond ServiceSG, Government agencies also have a suite of targeted schemes and initiatives to bridge the digital divide by enabling digital access and upskilling citizens on digital skills and knowledge. This includes the following:

   a. **DigitalAccess@Home scheme** supports low-income households with subsidised broadband and digital devices.

   b. **Mobile Access for Seniors scheme** supports lower-income seniors with a subsidised mobile plan and smartphone.

   c. **Seniors Go Digital** offers island-wide training on essential digital skills. To date, more than 240,000 seniors have been trained.

   d. **S.U.R.E (Source, Understand, Research, Evaluate) programme** promotes information literacy through events and resources to the community.

   e. **4,800 'Smart Nation Ambassadors'** volunteer at roadshows and webinars to share about government tools and services.

   f. **SG Cyber Safe Seniors Programme** raises seniors' awareness of cybersecurity.

173   PSD said that CSA launched the fifth edition of the national cybersecurity campaign in September 2023. CSA also curated a list of seven security apps to help the public identify suitable apps to download to secure their mobile devices.

174   PSD said that CSA works closely with partners such as the Singapore Police Force, CPFB, Town Councils and banks to put out scam awareness content to ensure greater outreach

and high-touch support for seniors. CSA has been organising one-on-one tutorials with the assistance of student volunteers to teach seniors how to use digital apps safely and organised a series of workshops. CSA had reached out to more than 91,000 seniors over the past two years.

175   On digital adoption and drop-off, PSD said that the adoption of e-Government services has increased significantly in recent years, from 87% in 2018 to 99% in 2022. Among Singapore residents aged 65 and above as of December 2022, 93% of them have a Singpass account and 80% of them have used their accounts actively (i.e. in the past 12 months). PSD added that the average Transaction Completion Rate of about 2,700 tracked government Transaction Services rose from 84.9% in 2021 to 87.5% in 2022, suggesting that users were able to perform digital transactions on Government websites more easily.

176   PSD informed the Committee that based on IMDA's Annual Survey on 'Infocomm Usage by Individuals', there are encouraging improvements in seniors' digital skills in various areas (e.g. communicating online, searching for information, transacting online) over the last few years. For instance, the percentage of seniors using online payments had more than doubled from 38% in 2018 to 78% in 2022, and the percentage of seniors using the Internet to find information increased from 58% to 86% over the same period. In addition, notable improvements can be seen in the adoption of Two-Factor Authentication (from 37% in 2019 to 62% in 2022) and other security checks (from 61% in 2019 to 69% in 2022) by seniors when making online transactions.

MINUTES OF PROCEEDINGS
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13th Meeting
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Wednesday, 16 August 2023

10.30 a.m.
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PRESENT:

Ms Foo Mee Har (*in the Chair*)
Miss Cheryl Chan Wei Ling
Mr Chua Kheng Wee Louis
Mr Derrick Goh
Mr Kwek Hian Chuan Henry
Ms Poh Li San
Mr Saktiandi Supaat
Dr Tan Wu Meng

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1.   The Committee considered the Report of the Auditor-General for the Financial Year 2022/23 (Paper Cmd. 25 of 2023).

2.   The Committee deliberated.

3.   The Committee examined the findings contained in the Auditor-General's report and agreed to write to the Judicature (State Courts), Ministry of Communications and Information, Ministry of Culture, Community and Youth, Ministry of Defence, Ministry of Finance, Ministry of Sustainability and the Environment, Ministry of Trade and Industry, Ministry of Transport and the Prime Minister's Office (Public Service Division and the Smart Nation and Digital Government Office) to submit memoranda on matters raised.

Adjourned to 5 October 2023.

14th Meeting

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Thursday, 5 October 2023

10.30 a.m.

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PRESENT:

Ms Foo Mee Har (*in the Chair*)
Miss Cheryl Chan Wei Ling
Mr Chua Kheng Wee Louis
Mr Derrick Goh
Mr Kwek Hian Chuan Henry
Ms Poh Li San
Mr Saktiandi Supaat

ABSENT:

Dr Tan Wu Meng

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1.   The Committee considered the memoranda received from the Judiciary (State Courts), Ministry of Communications and Information, Ministry of Culture, Community and Youth, Ministry of Defence, Ministry of Finance, Ministry of Sustainability and the Environment, Ministry of Trade and Industry, Ministry of Transport and the Prime Minister's Office (Public Service Division and the Smart Nation and Digital Government Office) arising from the observations and findings in the Report of the Auditor-General for the Financial Year 2022/2023 (Paper Cmd. 25 of 2023).

2.   The Committee deliberated.

3.   The Committee agreed to write to the Ministry of Culture Community and Youth, Ministry of Finance, Ministry of Transport and to the Prime Minister's Office (Public Service Division and the Smart Nation and Digital Government Office). The Committee also agreed that the Permanent Secretaries of the Ministry of Finance and the Ministry of Culture, Community and Youth be invited to give oral evidence at the next meeting.

4.   The Committee also considered the memoranda received from the Ministry of Communications and Information, Ministry of Home Affairs, Ministry of Law, Ministry of Education and Ministry of Manpower arising from the observations and findings in the Report of the Auditor-General for the Financial Year 2021/2022 (Paper Cmd. 16 of 2022).

Adjourned to 22 November 2023.

PRESENT:

Ms Foo Mee Har (*in the Chair*)
Mr Chua Kheng Wee Louis
Mr Derrick Goh
Mr Kwek Hian Chuan Henry
Mr Saktiandi Supaat

ABSENT:

Miss Cheryl Chan
Ms Poh Li San
Dr Tan Wu Meng

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1.   The following officials were examined on matters contained in the memoranda:

Ministry of Culture, Community and Youth
(i)   Ms Tan Gee Keow, Permanent Secretary
(ii)   Mr Jimmy Toh, Chief Executive Director, People's Association ("PA")
(iii) Mr Pow Choon Ghee, Group Director (Grassroots), PA
(iv) Ms Hoe Ai Meng Karen, Group Director (Corporate Services), PA
(v)   Mr Lim Wei Lian, Chief Information Officer, PA
(vi) Mr Khoo Jun Dong, Director (Internal Audit), PA
(vii) Ms Chin Yin Boon, Director (Finance), PA
(viii) Mr Kelvin Yeo, Director (Internal Audit), MCCY

Ministry of Finance
(i)   Mrs Tan Ching Yee, Permanent Secretary
(ii)   Mr Adrian Chua, Deputy Secretary (Development)
(iii) Mr Kwa Chin Lum, Director (Fiscal Policy)
(iv) Ms Tay Lay Khim, Group Director (Assurance), Accountant-General's Department
(v)   Mr Chin Yi Zhuan, Director (Economic Programme)
(vi) Mr Chia Ser Huei, Chief of Government Procurement
(vii) Ms Grace Tan, Director (Performance and Evaluation)
(viii) Mr John Koh, Programme Director (Grants Governance Office)
(ix) Mr Phua Hong Kiat, Deputy Director (Social Programmes)

Prime Minister's Office – Public Service Division
(i) Ms Tan Gee Keow, Permanent Secretary
(ii) Mr Han Neng Hsiu, Deputy Secretary (Leadership)

2. The Committee considered the further replies received from the Ministry of Culture Community and Youth, Ministry of Finance, Ministry of Transport and the Prime Minister's Office (Public Service Division and the Smart Nation and Digital Government Office).

3. The Committee deliberated and considered the Chairman's draft report.

Adjourned to 12 January 2024.

16th Meeting

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Friday, 12 January 2024

10.30 a.m.

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PRESENT:

Ms Foo Mee Har (*in the Chair*)
Miss Cheryl Chan Wei Ling
Mr Derrick Goh
Mr Kwek Hian Chuan Henry
Ms Poh Li San
Mr Saktiandi Supaat

ABSENT:

Mr Chua Kheng Wee Louis
Dr Tan Wu Meng

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1.   The Committee considered the further replies received from the Ministry of Finance, Ministry of Culture, Community and Youth and the Prime Minister's Office (Public Service Division).

2.   The Committee deliberated.

Report

3.   The Chairman's report brought up and read the first time.

4.   Resolved, "That the Chairman's report be read a second time paragraph by paragraph.".

5.   Paragraphs 1 to 176 inclusive read and agreed to.

6.   Resolved, "That this report be the report of the Committee to Parliament.".

7.   Agreed that the Chairman do present the Report to Parliament when copies are available for distribution to Members of Parliament.

Adjourned sine die.