

The Two-tier Reporting System

As a general guideline, the ICAC recommends that boards and committees which have the following functions and characteristics should consider adopting the two-tier reporting system:-

- (a) high degree of management and financial autonomy;
- (b) extensive executive powers in matters of public interests,
- (c) instrumental in shaping major Government policies;
- (d) award of major Government contracts;
- (e) frequent access to market sensitive information (e.g. land development, fees, charges and other forms of revenue, and licensing procedures);
- (f) control and disbursement of substantial public funds.

This list is not exhaustive and clearly the unique nature of the work of individual boards and committees must be taken into account.