

NAO's Financial and Performance Audit Results

FY2023

Item	Rcommendations of Improving the Financial Efficiency and Reducing the Uneconomic Expenditures for the Government Annual Budget Estimates	Opinions of Dereliction of Duties or Poor Performances	Opinions of Implementation of Internal Auditing	Opinions of Implementation of Projects and Budget Execution	Opinions of Management and Application of Finance or Properties	Opinions of Management of Production, Sales, and Operations	Opinions of Procurements Operations	Operations of Administration Management and Others
	(Items)	(Cases)	(Items)	(Items)	(Items)	(Items)	(Items)	(Items)
Governments								
Total	180	65	130	1,537	250	134	187	159
Central Government	12	32	20	421	66	55	22	53
Taipei City Government	10	1	2	73	14	2	22	8
New Taipei City Government	5	-	6	93	4	3	12	7
Taoyuan City Government	10	3	2	88	6	7	8	5
Taichung City Government	9	3	8	86	19	2	7	2
Tainan City Government	10	2	13	58	18	8	10	6
Kaohsiung City Government	9	2	3	116	7	1	13	4
Keelung City Government	5	1	6	28	6	4	8	8
Yilan County Government	8	1	6	53	4	4	2	1
Hsinchu County Government	10	2	2	47	4	7	3	8
Hsinchu City Government	8	1	3	40	13	5	6	3
Miaoli County Government	7	2	3	50	8	1	3	2
Changhua County Government	10	1	6	49	8	1	4	2
Nantou County Government	8	1	2	44	6	1	10	3
Yunlin County Government	8	1	13	29	11	5	5	5
Chiayi County Government	8	2	4	41	7	1	9	4
Chiayi City Government	7	2	4	36	9	2	7	8
Pingtung County Government	6	2	5	38	11	7	3	4
Hualien County Government	5	1	10	32	8	—	6	10
Taitung County Government	8	1	2	29	9	1	12	4
Penghu County Government	6	2	4	28	3	8	7	1
Kinmen ounty Government	6	1	2	44	4	5	5	6
Lian-Jiang County Government	5	1	4	14	5	4	3	5

Prepared on August 2, 2024

Data Sources: The First Bureau and subordinated divisions and offices of the NAO.

Note: The item "Opinions of Dereliction of Duties or Poor Performances" represents negligence of duty or inefficiency cases that were found by audit agencies after auditing performances of government agencies (including townships), and which were notified authorities at the next higher level and the Control Yuan according to Article 69 of the Audit Act.