



宗旨

內部稽核功能是確保會計及財務事項均以適當方式處理和記錄，使東華的資源及資產得以有效地運用、保管及管理；此外提供資料和建議，務使行政總部各部門及服務單位以更具有經濟效益、效率及效能的運作模式執行職責和任務。

組織

稽核處在稽核委員會領導下，執行日常內部稽核工作和職能。

職能

稽核處是行政總部的一部分，負責為東華各項活動及事務進行財務、運作及管理的內部獨立評審及匯報工作，並透過稽核委員會向董事局及管理階層提供報告。各項稽核檢討次序主要視乎風險因素，目的是對重要運作及監管事宜提供客觀、公正及適時的報告，從而加強內部監控及機構管治，提高運作上的效率及效能。今年完成的主要稽核報告在附錄A1列出。

除作出定期檢討改善現有制度外，本年度亦推出以下新猷。

主要發展工作

外判支票處理服務

為提高效率及簡化目前運作程序，稽核處一名代表參與一個特別工作小組，評估三間本地銀行建議透過電子傳遞外判支票處理服務的方案。小組分別從技術、運作和財務等方面評估各方案，得出建議並提交管理階層及董事局考慮。

Objectives

The Audit Branch provides an overall assurance that the accounting and financial transactions are properly carried out and adequately recorded, and that Tung Wah's resources and assets are properly utilized, kept and managed. It also provides information and advice on the economy, efficiency and effectiveness with which various Divisions and Branches as well as service centres discharge their functions and commitments.

Organization

The internal audit function is performed under the guidance of the Audit Committee and supported by the Audit Branch.

Functions

The Audit Branch is an integral part of the Administration Headquarters performing independent appraisal and reporting functions for the financial, operational and managerial review of various activities and operations in Tung Wah. The reports are presented to the management and in particular to the Board of Directors through the Audit Committee. The audit reviews are prioritized according to risk factor with an aim to provide objective, balanced and timely reports on critical operations and control issues so as to enhance internal control and corporate governance, improve operational efficiency and effectiveness. Major audit assignments completed during the year 2004/05 are listed in the Appendix A1.

Apart from conducting regular audit reviews with recommendations for improvement on the existing systems, processes and procedures, a number of initiatives have also been introduced in the year.

Major Development Tasks

Cheque outsourcing solution

With a view to improving efficiency and streamlining existing operational procedure, a representative of the Audit Branch joined the special working group formed for evaluating 3 local banks' proposed solutions on cheque outsourcing service through electronic submission. The technical, operational and financial aspects of the proposed solutions were evaluated and recommendations were made to the management and the Board for consideration.

資訊交流特別工作小組

為推動團隊合作和資訊交流，稽核處成立一個特別工作小組研究利用有關科技，目的是將員工在工作中獲得的資料匯集和組織成爲內容豐富的工作平台。現時小組正發展一套有效及妥善的機制來處理檔案及管理文件。

廟宇善款點算程序及系統

廟宇善款點算程序及系統的修改已於第一次稽核委員會會議正式通過，加緊監管現時的點算程序及堵塞已知和可預見的漏洞。本處亦就有關修改諮詢廉政公署，並已採納其意見。

現金及財務狀況稽核檢討報告

東華已完成現金及財務狀況的稽核檢討工作，以確保機構採用合適的方法管理現金及財務。金融工具及定期存款的交易亦經過驗證及檢查，以確保處理程序依循董事局的政策和決議。

Special task force on collaboration technologies

To promote team work and facilitate sharing of information, a special task force on collaboration technologies was formed. Its objective is to promote the use of collaboration technologies in Audit Branch to capture and organize individual efforts into a content-rich platform. An effective and efficient mechanism for managing record and document is under development.

Procedures and systems of counting temples proceeds

The revisions on the "Procedures and Systems of Counting Temples Proceeds" were formally endorsed at the 1st Audit Committee Meeting to tighten the control and close any observed and foreseeable loopholes of the existing counting procedures and systems. The Branch had also consulted the Independent Commission Against Corruption for opinions on the revisions, and incorporated their suggestions in the revised procedures.

Audit review on cash and funding position

The cash and funding position of Tung Wah were examined to ensure that Tung Wah has followed sound practice on cash and financial management. The treatments of transactions on financial instruments and time deposits were also verified and checked with a view to ensuring the adherence to the Board's policies and resolutions.

年內完成的稽核報告

Audit Assignments Completed in the Year

附錄 A1 / Appendix A1

管理檢查表報告

產業管理職能稽核檢討報告

- 籌募活動稽核檢討報告
- 人事職能稽核檢討報告
- 幼稚園稽核檢討報告
- 特殊學校稽核檢討報告
- 安老服務單位稽核檢討報告
 - * 長者地區中心
 - * 長者鄰舍中心
 - * 長者日間護理中心
- 復康服務單位稽核檢討報告
 - * 綜合職業復康中心
 - * 嚴重弱能人士護理院
 - * 長期護理院
- 殯儀館稽核檢討報告
- 黃祖棠社會服務大樓建築工程稽核檢討報告

Management checklist report

Audit review on estate management functions

- Audit review on fund-raising activities
- Audit review on personnel functions
- Audit review on kindergartens
- Audit review on special schools
- Audit review on elderly services centres
 - * district elderly community centres
 - * neighbourhood elderly centres
 - * day care centres for the elderly
- Audit review on rehabilitation services centres
 - * integrated vocational rehabilitation centres
 - * care and attention homes for the severely disabled
 - * long stay care home
- Audit review on funeral parlours
- Audit review on the construction project of Wong Cho Tong Social Service Building