

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

社會服務單位慈善義賣善款箱處理程序

為改善社會服務單位於慈善義賣期間處理善款箱的內部監控，社會服務科、籌募科及稽核處代表組成工作小組修訂現時指引。「歡樂滿東華2005」已採用最新修訂的工作指引。

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 factors 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 2005/06 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 had also been introduced in the year.

Major Development Tasks

Handling of donation boxes during charity sales at community services centres

With a view to improving the internal control on handling the donation boxes during charity sales at community services centres, representatives from the Community Services Division, Fund-raising Division and Audit Branch had formed a working group to revise the existing guideline. The revised guideline was adopted in the Charity Gala 2005.

資訊交流特別工作小組

為推動團體合作和資訊交流，稽核處成立一個特別工作小組研究利用有關科技，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。該處現已試用一個互聯網形式的小組項目管理服務，以增進有關經驗。

學校合併前的特別稽核檢討工作

為籌備東華屬下兩間小學於在二〇〇五年九月與世界龍岡學校馮耀卿夫人紀念小學和鶴山學校的合併安排，稽核處特別在合併前審查兩間外校的會計紀錄及財務系統。

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 was to promote the use of collaboration technologies in the Audit Branch to capture and organize individual efforts into a content-rich platform. A trial of the web-based group project management services was performed to gain relevant experience.

Special reviews before school mergers

To prepare for the merging of 2 Tung Wah's schools with Lung Kong World Federation School Limited Mrs. Fung Yiu Hing Memorial Primary School and Hok Shan School in September 2005, special reviews on the accounting records and financial systems of the 2 non-Tung Wah schools were performed before the school mergers.

年內完成的稽核報告

Audit Assignments Completed in the Year

附錄 A1 / Appendix A1

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| <ul style="list-style-type: none"> • 管理檢查表報告 • 中醫服務稽核檢討報告 • 開展社區書院稽核檢討 • 中學稽核檢討報告 • 安老服務單位稽核檢討報告 <ul style="list-style-type: none"> * 護理安老院 * 安老院 • 支票付款職能稽核檢討報告 • 青少年及家庭綜合服務稽核檢討報告 • 復康服務單位稽核檢討報告 <ul style="list-style-type: none"> * 日間活動中心暨宿舍 * 中度弱智人士宿舍 * 視障人士護理安老院 • 創毅蔬果加工及批發服務稽核檢討報告 • 廟宇稽核檢討報告 • 董事局撥款與運用稽核檢討報告 <ul style="list-style-type: none"> * 醫療服務 * 教育服務 * 社會服務 • 一間中學挪用款項特別調查報告 • 審核善長董張有映女士的遺產 | <ul style="list-style-type: none"> • Management checklist report • Audit review on Chinese medicine services • Commencement of audit review on the community college • Audit review on secondary schools • Audit review on elderly services centres <ul style="list-style-type: none"> * care and attention homes * homes for the elderly • Audit review on cheque payment function • Audit review on the integrated services for family and young people • Audit review on rehabilitation services centres <ul style="list-style-type: none"> * day activity centres cum hostels * hostels for the moderately mentally handicapped * care and attention homes for the visually impaired • Audit review on the enterprise vegetable & fruit processing and supply service • Audit review on temples • Audit review on utilization of Board allocation <ul style="list-style-type: none"> * medical service * education service * community service • Special investigation on cash defalcation of a secondary school • Audit on the estate of Madam TUNG CHANG Yaw In |
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