

稽核處為本院行政總部轄下的獨立部門,透過 稽核委員會直接向董事局報告。稽核處負責為 東華三院各部門及服務單位(醫院除外)提供 獨立和客觀的審核,以及內部監控諮詢工作, 從而加強東華三院的機構管治,並確保善款、 各類資助及撥款、租金收入,以及其他收入等 款項,得以妥善及有效地運用。

稽核處根據由稽核委員會審議的年度稽核工作 規劃,進行定期的稽核工作。稽核工作旨在:

- 檢討各部門及服務單位的運作,並評估其 於財務、運作及遵守法規各方面的潛在風 險;
- 2. 檢討內部監控措施是否足夠和有效地管理 風險;
- 3. 評估各部門及服務單位有否遵守東華三院 既定的內部政策及程序,以及有關監管機 構的法規;及
- 4. 尋找任何可提高各部門及服務單位運作及 資源運用效率的機會。

The Audit Branch is an independent branch which reports directly to the Board of Directors through the Audit Committee. It provides independent, objective appraisals and internal control consulting services to Divisions, Branches and service centres (except hospitals) to enhance TWGHs' corporate governance and ensure that the use of funds from donations, grants, subventions, rental income and other sources is properly and efficiently managed.

The Branch conducts regular audit reviews according to the annual audit plan approved by the Audit Committee. The objectives of the audit review are:

- to review the operations of each Division, Branch and service centre and assess the potential risks in terms of finance, operation and compliance of regulations;
- 2. to review the adequacy and effectiveness of the internal control measures in managing the risks;
- 3. to assess the compliance of TWGHs' internal policies and procedures, and regulations of relevant governing bodies; and
- 4. to identify any opportunities to enhance the efficiency of operations and use of resources among Divisions, Branches and service centres.

2016/2017年度內完成的稽核項目 🗯

Audit Assignments Completed in 2016/2017

- 小學及特殊學校稽核
 Audit on Primary Schools and Special Schools
- 社會企業稽核
 Audit on Social Enterprises
- 廟宇及祭祀服務稽核
 Audit on Temple and Ritualistic Services
- 捐款箱管理稽核 Audit on Donation Box Management
- 高價值採購項目稽核

Audit on High-value Procurement Transactions

- 新成立服務單位檢討
 High-level Review of New Service Centres
- 安老院舍分配機構名額稽核
 Audit on Allocation of Places under Agency
 Quota for Elderly Homes
- 就一所綜合服務中心進行的特別檢討
 Special Review of an Integrated Services Centre
- 物業購置特別檢討
 Special Reviews of Acquisition of Properties
- 全面風險管理評估 Comprehensive Risk Management Assessment

