

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，本處亦推出以下新猷。

主要工作

專業發展

為尋求不斷進步和切合變化的需要，稽核處員工根據培訓計劃參與專業進修，以發展與工作相關的技能、技術和知識。

採購程序

對採購程序採取風險為本的審核及檢討，尤其集中內部監控，例如健全政策及指引、利益衝突、職能分工、批核、透明度及監控等。

稽核委員會職權範圍

完成檢討及討論稽核委員會職權範圍，修訂主要參考同類機構的守則及常規以提升機構管治。

處理投訴程序

完成處理投訴程序稽核檢討。檢討主要參考廉政公署的建議及主要公營機構的良好實務常規，範圍包括處理投訴程序的主要元素，例如由適當員工處理投訴、目標回應時間、投訴調查、匯報及監管等。

年內完成的稽核報告

Audit Assignments Completed in the Year

附錄 A1 / Appendix A1

- 制成管理檢查表報告及平衡計分卡
- 完成萬國殯儀館殯儀禮堂預約安排檢討
- 完成幼稚園人事實務調查
- 完成一所中學聘用導師程序的調查
- 完成處理投訴程序稽核檢討
- 完成管理獎學金稽核檢討
- 聯同執行總監進行整體風險管理評估及工作
- 完成二〇〇九年度安老院舍分配機構名額稽核檢討
- 完成採購及貨品消耗稽核檢討
- 跟進廉政公署對聘用導師程序的建議
- 完成總務組日常運作程序稽核檢討
- 完成幼兒園收入處理稽核檢討
- To produce Management Checklist Reports and Balanced Scorecard
- To complete summary on booking arrangement of funeral halls in International Funeral Parlour
- To complete investigation in personnel practices in kindergartens
- To complete investigation in appointment procedure of course providers in a secondary school
- To complete audit review on complaints handling procedure
- To complete audit review on administration of scholarship funds
- To conduct comprehensive risk management assessment and work plan in association with the Chief Executive
- To conduct compliance audit on operational manual for allocation of places under agency quota in residential care homes for the elderly (RCHEs) - year 2009
- To complete audit review on purchasing functions and related consumptions
- To follow up recommendations of Independent Commission Against Corruption on the appointment and administration of course providers
- To complete audit review on general services unit operations
- To complete audit review on handling of income collection in nursery schools

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, Branches and 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, as well as to improve operational efficiency and effectiveness. Major audit assignments completed during the year 2009/2010 are listed in Appendix A1.

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

Major Tasks

Professional development

To strive for continuous improvement and respond to the society's changing needs, staff of the Audit Branch has attended professional trainings according to the training plan for the development of relevant skills, technique and knowledge.

Procurement procedures

A risk-based audit review was performed on the procurement procedures of the Group with special focus on major control perspectives, such as robustness of policy and guideline, conflict of interest, segregation of duties, control and approval, transparency and monitoring.

Terms of reference of the Audit Committee

The terms of reference of the Audit Committee was reviewed and discussed. References were made to similar organization's codes and practices to substantiate the necessary changes for improving corporate governance.

Complaints handling procedure

An audit review on the complaints handling procedure was performed. Major components of the complaints handling system, such as proper staffing, target response time, investigation on the complaints, reporting and monitoring procedure were examined with reference to the best practices adopted by major public organizations and the recommendations of Independent Commission Against Corruption.