



稽核 | Audit

稽核檢討 Audit Review

稽核處為東華三院行政總部之獨立部門，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）提供獨立客觀的審核及內部監控諮詢工作，從而加強本院的機構管治，並確保本院能妥善且有效地運用與管理善款、各類撥款和資助、租金及其他各項收入。

Audit Branch is an independent branch which directly reports to TWGHs 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) for enhancing the corporate governance of TWGHs and ensuring the usage of funds including donations, grants, subventions, rental and other incomes be properly and efficiently managed.

稽核處根據由稽核委員會審議的年度稽核工作計劃，進行定期的稽核檢討。稽核檢討旨於：

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

- 1) 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且有效地管理風險
- 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，及有關管理機構的法則規例
- 4) 識別能夠進一步提升各部門及服務單位運作及資源運用效率的機會

- 1) to review the operations of each Division, Branch and services centre, and assess the potential financial, operational and compliance risks
- 2) to review the adequacy and effectiveness of the internal control measures in managing the risks
- 3) to assess the level of compliance with TWGHs' internal policies and procedures, as well as regulations of relevant governing bodies among Divisions, Branches and service centres
- 4) to identify any opportunities to enhance the efficiency of operations and the use of resources among Divisions, Branches and service centres

二〇一四／二〇一五年度內完成的稽核報告 Audit Assignments Completed in 2014/2015

- 新成立服務單位檢討
High Level Review on New Centres
- 中醫服務稽核
Audit on Chinese Medicine Services
- 長者社區支援中心稽核
Audit on Elderly Community Support Centres
- 產業管理稽核
Audit on Estate Management
- 災難復原計劃稽核
Audit on Disaster Recovery Plan
- 院舍復康服務稽核
Audit on Residential Rehabilitation Services
- 財務管理稽核
Audit on Financial Controls
- 中西醫藥結合治療中心稽核
Audit on Integrated Chinese and Western Medicine Treatment Centres
- 安老院舍稽核
Audit on Elderly Homes
- 人力資源稽核
Audit on Human Resources
- 中學稽核
Audit on Secondary Schools
- 安老院舍分配機構名額稽核
Audit on Allocation of Places under Agency Quota for Elderly Homes
- 管理檢查表報告及平衡計分卡
Management Checklist Reports and Balanced Scorecard
- 整體風險管理評估
Comprehensive Risk Management Assessment