



Audit

核稽

稽核處為本院行政總部轄下一個獨立部門，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）提供獨立和客觀審核及內部監控諮詢工作，從而加強東華三院機構管治，並確保善款、各類資助、租金收入及其他收入得以適當及有效地運用與管理。

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。稽核檢討旨在：

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，以及有關管理機構的規例法則；
4. 識別可提高各部門及服務單位運作及資源運用效率的改善機會。

The Audit Branch is an independent branch which directly reports 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) for enhancing the corporate governance of TWGHs and ensuring that the usage 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:

1. to review the operations of each Division, Branch and services 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 activities in managing the risks;
3. to assess the compliance of TWGHs' internal policies and procedures, and regulations of relevant governing bodies;
4. to identify any opportunities to enhance the efficiency of operations and use of resources among Divisions, Branches and service centres.

二〇一五／二〇一六年度內完成的稽核報告^o Audit assignments completed in 2015/2016

- 籌募活動稽核
Audit on Other Fund-raising Activities
- 普查及診斷服務稽核
Audit on Screening and Diagnostic Services
- 天秀墟稽核
Audit on Tin Sau Bazaar
- 殯儀及殮葬服務稽核
Audit on Funeral and Burial Services
- 幼稚園稽核
Audit on Kindergartens
- 項目管理稽核
Audit on Project Management
- 新成立服務單位檢討
High Level Review of New Centres
- 長者健康及牙科服務稽核
Audit on Elderly Health and Dental Services
- 專門服務及專門輔導服務稽核
Audit on Specialized Services and Specialized Counselling Services
- 安老院舍分配機構名額稽核
Audit on Allocation of Places under Agency Quota for Elderly Homes
- 重大採購項目稽核
Audit on High-Value Procurement Transactions
- 管理檢查表報告
Management Checklist Reports
- 整體風險管理評估
Comprehensive Risk Management Assessment