



稽核 Audit



稽核處為東華三院獨立部門，透過稽核委員會直接向董事局匯報。稽核處負責為本院各科、處、辦公室及服務單位（醫院除外）提供獨立和客觀的審核，以及內部監控諮詢工作，從而加強本機構管治，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。

稽核處根據經稽核委員會批核的年度稽核工作規劃，進行定期的稽核工作。稽核工作旨在：

- 檢討各科、處、辦公室及服務單位的運作，並評估其於財務、運作及遵守法規各方面的潛在風險；
- 檢討內部監控措施是否足夠和有效地管理風險；
- 評估各科、處、辦公室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
- 辨識可行機會以提高各科、處、辦公室及服務單位的運作效率及資源運用效益。

除進行稽核工作外，稽核處亦與廉政公署緊密合作，為該署對本院進行的防貪審查研究提供協調及跟進公署所作出的防貪建議，並鑒定本院各項工作流程需作防貪審查的研究。

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

In addition to conducting audit review, the Branch coordinates with the Independent Commission Against Corruption (ICAC) to conduct assignment studies on TWGHs, carries out follow-up on recommendations put forward by the ICAC and identifies areas for further studies for various work processes of the Group.

★ 2018/2019年度內完成的稽核項目 Audit Assignments Completed in 2018/2019

- 物業工程項目的投標及管理稽核 — 第二階段
Audit on Tendering and Project Management of Property Projects – Phase II
- 中醫服務稽核
Audit on Chinese Medicine Services
- 小學稽核
Audit on Primary Schools
- 學校午餐供應商的聘用及管理檢討
Review on the Appointment and Management of School Lunch Suppliers
- 安老院舍分配機構名額稽核
Audit on Allocation of Places under Agency Quota for Elderly Homes
- 長者日間護理中心與改善家居及社區照顧服務稽核
Audit on Day Care Centres for the Elderly and Enhanced Home and Community Care Services
- 兒童之家及兒童照顧服務稽核
Audit on Small Group Homes and Child Care Services
- 綜合職業復康服務中心暨宿舍及社區復康服務稽核
Audit on Integrated Vocational Rehabilitation Centres cum Hostels and Community Rehabilitation Services
- 殯儀館營運特別檢討
Special Review on the Operation of Funeral Parlours
- 新成立服務單位檢討
High-level Review on New Service Centres