



## Audit

稽核科為東華三院獨立部門，透過稽核委員會直接向董事局匯報。稽核科負責為本院各科、辦公室、部及服務單位(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。

稽核科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、辦公室、部及服務單位的運作，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、辦公室、部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、辦公室、部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，稽核科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。稽核科年內與廉政公署協調及跟進該署對本院轄下殯儀館運作進行的防貪審查研究。

The Audit Division is an independent division which reports directly to the Board of Directors through the Audit Committee. It provides independent, objective appraisals and internal control consulting services to Divisions, Office, Section and service units (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 Division 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, Office, Section and service unit 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, Office, Section and service units; and
- to identify any opportunities to enhance the efficiency of operations and effective use of resources among Divisions, Office, Section and service units.

In addition to conducting audit review, the Division 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. During the year, the Division liaised and coordinated with ICAC for their assignment study on the operation of the Group's funeral parlours.

### 2020/2021年度內完成的稽核項目

#### Audit Assignments Completed in 2020/2021

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| • 牙科及長者健康服務稽核<br>Audit on Dental and Elderly Health Services                         | • 幼兒園稽核<br>Audit on Nursery Schools   | • 東華三院寰宇殯儀館運作特別檢討<br>Special Review on the Operation of TWGHs Global Funeral Parlour                            |
| • 中學稽核<br>Audit on Secondary Schools   | • 嚴重殘疾人士護理院及視障人士護理安老院稽核<br>Audit on Care and Attention Homes for Severely Disabled Persons and the Aged Blind | • 新成立服務單位檢討<br>High-level Review of New Service Units   |
| • 幼稚園稽核<br>Audit on Kindergartens  | • 社會服務大樓及綜合中心管理處稽核<br>Audit on Management Offices of Social Service Buildings and Complexes                   | • 處理籌募活動的現金善款及捐物稽核<br>Audit on the Handling of Donation in Cash and Donation in Kind of Fund-raising Activities |
| • 安老院舍分配機構名額稽核<br>Audit on Allocation of Places under Agency Quota for Elderly Homes |   |   |