

稽核



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合作，協調該署對本院進行的防貪審查研究，並且跟進該署提出的防貪建議，同時審視本院各項工作流程所需的防貪審查的研究。年內，稽核科跟進該署對本院轄下殯儀館運作進行的防貪審查研究之建議。稽核科亦向公共服務部及企業傳訊科提供意見，協助制定了東華三院《公共服務部有關貪污投訴之處理程序》，並將該程序納入東華三院《處理公眾及服務使用者投訴的政策》內。

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 reviews, the Division also coordinates with the Independent Commission Against Corruption (ICAC) to conduct anti-corruption assignment studies on TWGHs, follows up on anti-corruption recommendations made by the ICAC, and examines areas for further anti-corruption studies in various work processes of the Group. During the year, the Division followed up on the assignment study on recommendations made by the ICAC for the Group's funeral parlours. The Division also coordinated with the Traditional Services Section and the Corporate Communications Division, and offered advice in the establishment of the *Procedure for Handling Corruption-related Complaints in Traditional Services Section*, which has been incorporated into the *Policy for Handling Complaints from the Public or Service Users* of the Group.

2021/2022年度內完成的稽核項目

Audit Assignments Completed in 2021/2022

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| • 健康普查、診斷及治療服務稽核
Audit on Health Screening, Diagnostic and Treatment Services | • 安老院舍分配機構名額稽核
Audit on Allocation of Places under Agency Quota for Elderly Homes | • 檔案及歷史文化辦公室稽核
Audit on Records and Heritage Office |
| • 小學稽核
Audit on Primary Schools | • 社會企業及食物援助服務稽核
Audit on Social Enterprises and Food Assistance Services | • 新成立服務單位檢討
High-level Review of New Service Centres |
| • 轉型為提供持續照顧的安老院稽核
Audit on Conversion Homes Providing Continuum of Care | • 維修及保養工程稽核
Audit on Renovation and Maintenance Works | • 社會服務單位的行政程序檢討
Review on Administrative Procedures in Community Service Centres |
| | | • 預支付賬檢討
Review on Advance Payment |