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，從而加強管治及合規狀況，並確保善款、各類資助及撥款，以及其他收入等款項，得以妥善及有效地運用。

稽核科按照稽核委員會已批核的年度稽核工作規劃進行稽核工作，稽核工作旨在：

- 檢討各科、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運作流程；
- 評估各科、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
- 辨識機會以提高各科、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, Offices and service units (except hospitals) to enhance TWGHs' governance as well as compliance with set rules and regulations, and ensure that the use of funds from donations, grants, subventions and other sources is properly and efficiently managed.

The Division conducts 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 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 operational processes;
- To assess compliance of TWGHs' internal policies and procedures, and regulations of relevant governing bodies among Divisions, Offices and service units; and
- To identify opportunities to enhance the efficiency of operations and effective use of resources among Divisions, Offices 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.

2024/2025 年度內完成的稽核項目
Audit Assignments Completed in 2024/2025

- 特殊學校及宿舍稽核
  Audit on Special Schools and Boarding
- 長者日間護理中心稽核
  Audit on Day Care Centres for the Elderly
- 綜合家居照顧服務中心及改善家居及社區照顧服務稽核
  Audit on Integrated Home Care Service Centres and Enhanced Home and Community Care Services
- 專門服務稽核
  Audit on Specialised Services
- 安老院舍分配機構名額稽核
  Audit on Allocation of Places under Agency Quota for Elderly Homes
- 學校與學前教育社會工作服務及學生輔導服務稽核
  Audit on Social Work Services for Schools and Pre-primary Institutions, and Student Guidance Service
- 專門輔導服務稽核
  Audit on Specialised Counselling Services
- 廟宇及傳統文化服務稽核
  Audit on Temples and Traditional Cultural Services
- 新成立服務單位檢討
  High-level Reviews of New Service Units
- 物業租賃稽核
  Audit on Leasing of Rental Properties
- 《防範捐款被利用清洗黑錢指引》合規檢討
  Compliance Review on "Guideline for Anti-Money Laundering Related to Donation Collection"