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.

2025/2026年度內完成的稽核項目
Audit Assignments Completed in 2025/2026

- 中醫普通科門診服務及其他中醫醫療服務稽核
  Audit on Chinese Medicine General Outpatient Service and Other Chinese Medicine Services
- 幼稚園收款運作稽核
  Audit on Income Collection in Kindergartens
- 長者地區中心及長者鄰舍中心稽核
  Audit on District Elderly Community Centres, Neighbourhood Elderly Centres and Centre for the Elderly
- 安老院舍分配機構名額稽核
  Audit on Allocation of Places under Agency Quota for Elderly Homes
- 天秀墟稽核
  Audit on Tin Sau Bazaar
- 全人健康服務及社區復康服務稽核
  Audit on Holistic Healthcare Services and Community Rehabilitation Services
- 社會企業稽核
  Audit on Social Enterprises
- 處理公眾及服務使用者投訴程序檢討
  Review on Handling Procedures of Complaints from the Public or Service Users