

# 銘傳大學內部控制制度實施辦法

## Ming Chuan University Implementation Regulations Governing Internal Control System

中華民國 107 年 1 月 8 日行政會議通過  
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### 第一章 總則

#### Chapter 1 General Provisions

第一條 依據私立學校法第五十一條第一項與教育部訂定之學校財團法人及所設私立學校內部控制制度實施辦法，制定本辦法（以下簡稱本辦法）。

Article 1 Ming Chuan University Implementation Regulations Governing Internal Control System (herewith called these procedures) were established in accordance with Article 51 Item 1 of Private School Law and the Ministry of Education (MOE) Implementation Regulations Governing Internal Control System of School Foundations and Affiliated Private Schools.

第二條 銘傳大學董事會及銘傳大學應建立內部控制制度（以下簡稱本制度），藉由董事會、學校及所屬成員執行之管理過程，對學校人事、財務、營運等事項實施自我監督，並達成下列目標：

Article 2 Ming Chuan University (MCU) Board of Directors and the university itself should establish an internal control system (herewith called the system) to achieve the following goals through the management process implemented by the Board of Directors, the university and its staff to implement self-monitoring of institutional personnel, finance and operations.

一、營運之效果及效率，包括辦學成效及保障資產安全等目標。

1. Operating effectiveness and efficiency, including learning outcomes and protecting asset security.

二、報導之可靠性、及時性及透明性，其所稱之報導，包括內部及外部財務報導及非財務報導。

2. Reliable, timely and transparent reports including internal and external financial and non-financial reports.

三、相關法令之遵循。

3. Compliance with relevant regulations.

本制度應由董事會及本校分別自行訂定，經本校董事會議通過後實施。The system should be established separately by the Board of Directors and by the institution, and implemented with the approval from the Board of Directors.

第三條 本制度應包括下列組成要素：

### Article 3 The system should include the following components:

一、控制環境：董事會及本校設計及執行本制度之基礎，包括組織文化、誠信與道德價值、組織結構、權責分派、人力資源政策、績效衡量及獎懲等。

1. **Control Environment:** The Board of Directors and the institution design and implement the foundation of the system, including organizational culture, integrity, moral values, organizational structure, assignment of rights and liabilities, human resources policy, outcomes assessment, awards and discipline.

二、風險評估：董事會及本校主管階層應先確立各項目標，並與不同層級單位相連結，同時需考慮目標之適合性，並考量內外環境改變之影響及可能發生之舞弊情事，透過適當風險管理政策及程序，進行風險辨識、分析及評估。其評估結果可協助董事會及本校及時設計、修正及執行必要之控制作業。

2. **Risk Assessment:** The Board of Directors and the institutional administrators should establish goals and link each goal to units at different levels, consider the appropriateness of the goals, as well as the likely impacts and malpractices that might arise from changes in the internal and external environment. Implement risk identification, analysis and assessment through appropriate risk management policy and procedures. The assessment result may assist the Board of Directors and the institution in immediately designing, revising and implementing the control system.

三、控制作業：董事會及本校依風險評估結果，採用適當政策及程序之行動，將風險控制在可承受範圍內。控制作業之執行，包括董事會及本校所有層級、業務流程內各個階段、所有科技環境等範圍之監督及管理。

3. **Control Operations:** The Board of Directors and the institution will adopt appropriate policy and procedures in accordance with the result of risk assessment to control the risk within a reasonable range. The implementation of the control system comprises monitoring and managing the Board of Directors, all levels of institutional units, all stages of operation procedures and the full scope of technology.

四、資訊及溝通：董事會及本校蒐集、產生及使用與校務規劃、執行及監督有關之內外部資訊，以支持內部控制其他組成要素之持續運作，確保資訊之有效溝通，並提供資訊需求者適時取得資訊之機制。

4. **Information and Communication:** The Board of Directors and the institution will collect, produce and use all internal and external information related to institutional affairs planning, implementation and monitoring, supporting the operation of other components for internal control, ensuring efficient communication of information, and providing mechanisms for those who request such to receive timely reports.

五、監督作業：董事會及本校進行下列監督作業，以確定本制度之有效性、及時性及確實性：

5. **Monitoring Operations:** The Board of Directors and the institution will monitor

the following operations to ensure the efficiency, timeliness and validity of the system.

(一) 例行監督：主管階層本於職責，就分層負責授權業務執行持續性常態督導。

A. Regular monitoring: All administrators should authorize responsible staff members to implement regular monitoring based on their assigned responsibilities.

(二) 自行評估：由相關單位依職責分工，評估各組成要素運作之有效程度。

B. Self-assessment: Will be implemented by the relevant units based on their assigned responsibilities to evaluate the efficiency of each component of the operation.

(三) 稽核評估：由稽核室與內部稽核委員會以客觀公正之立場，協助檢核內部控制實施狀況，並適時提供改善建議；發現內部控制制度缺失時，應向適當層級之主管階層、董事會及監察人報告。

C. Auditing assessment: The Audit Office and the internal Audit Committee will assist in impartial review of the internal control implementation and provide suggestions for improvement. Any mistakes discovered in the internal control system should be reported to the relevant administrators, Board of Directors and Supervisor(s).

董事會及本校於設計、執行或自行評估本制度時，應綜合考量前項各款組成要素，並得依實際需要自行調整必要之項目。The Board of Directors and the institution should consider the abovementioned components when designing, implementing and self-assessing the system, and adjust as needed.

## 第二章 董事會內部控制制度

### Chapter 2 Internal Control System of the Board of Directors

第四條 董事會應就人事事項，訂定管理規章及設計作業程序與內部控制點；其內容包括下列事項：

Article 4 The Board of Directors should establish regulations for management, design operating procedures and the locus of internal control related to personnel arrangements, the content of which comprises the following items:

一、專任董事、專任監察人之選聘及解聘。

1. The appointment and dismissal of full-time Board of Directors members and Supervisors.

二、校長選聘及解聘。

2. The appointment and dismissal of the institution's president.

三、學校法人行政人員之聘僱、敘薪、出勤、差假、訓練進修、考核獎懲、待遇、福利、保險、退休、資遣及撫卹。

3. The appointment, salary, attendance, leaves, training, evaluation, awards and demerits, treatment, welfare, insurance, retirement, severance and relief for administrative staff members.

第五條 董事會應就財務事項，訂定管理規章及設計作業程序與內部控制點；其內容包括下列

事項：

Article 5 The Board of Directors should establish regulations for management, design operating procedures and the locus of internal control related to finance, the content of which comprises the following items:

一、董事、監察人之報酬、出席費及交通費之支給。

1. Salary, attendance fee or transportation expense for Board of Directors members and Supervisors.

二、公債及短期票券之購買、動產購置及其他投資事項。

2. Affairs related to acquiring public debt and short-term shares, movable effects and other investments.

三、不動產之處分、設定負擔、購置或出租。

3. Real estate disputes, encumbrances, sale or leases.

四、募款、收受捐贈、借款、資本租賃之決策、執行及記錄。

4. Resolutions, implementation and recording of affairs related to fundraising, donations, loans and capital rentals.

五、負債承諾與或有事項之管理及記錄。

5. Management and recording commitments and contingencies related to liabilities.

第六條 董事會應就董事會及監察人運作事項，訂定管理規章及設計作程序與內部控制點；其內容包括下列事項：

Article 6 The Board of Directors should establish regulations for management, design operating procedures and internal control items related to operations of the Board of Directors and Supervisors, the content of which comprises the following items:

一、董事長、董事候選人之提名、資格審查、改選與補選、會議通知、會議召開、開票及決議。

1. Affairs related to nominations, credentials review, re-election and replacements, meeting notifications, meeting convening, voting and resolutions for the Chair and members of Board of Directors.

二、監察人候選人之提名、資格審查、改選及補選。

2. Affairs related to nominations, credentials review, re-election and replacements for Supervisor(s).

三、行使捐助章程所列董事會職權事項。

3. Carry out the rights and responsibilities listed in the relevant donation regulations.

四、學校法人變更登記。

4. Amend the juridical person registration.

五、學校投資有價證券、購置動產、設立附屬機構、辦理相關事業及其他投資事項之審議。

5. Review negotiable securities, purchase of moveable effects, establish affiliated entities, relevant business and other institutional investments.
- 六、學校不動產之處分、設定負擔、購置或出租之審議。
6. Review real estate disputes, encumbrances, sale or leases.
- 七、學校借款、資本租賃及累積盈餘流用事項之審議。
7. Review affairs related to the institution's borrowing, capital rentals and accumulated surplus.
- 八、學校法人及學校預算、決算之審議。
8. Review affairs related to the juridical person's and institution's budget and resolutions.
- 九、其他經董事會會議決議應訂定之董事會及監察人運作事項。
9. Other affairs related to the operations of the Board of Directors and Supervisors established by resolutions at meetings of the Board of Directors.

### 第三章 本校內部控制制度

#### Chapter 3 MCU Internal Control System

第七條 本校得設內部控制委員會，其設置要點另訂之，辦理下列事項：

Article 7 The institution should establish an internal control committee, the guidelines for which are stipulated separately. The responsibilities of the committee are as follows:

- 一、審視各項業務之風險性及重要性，並確保其合宜性。
  1. Review the risk and importance of each duty and ensure their appropriateness.
- 二、檢討強化內部控制作業。
  2. Review and enhance the internal control system.
- 三、研訂內部控制點。
  3. Establish locus of internal control.

本校於設計或執行內部控制制度，應與內部稽核之監督查核功能，於組織設置上為合理劃分。The institution should clearly distinguish the supervisory function of internal auditing in the organizational establishment in design or implementation of the internal control system.

第八條 本校應就教職員工人事事項，訂定管理規章及設計作業程序與內部控制點；其內容包括下列事項：

Article 8 The institution should establish management regulations, design operating procedures and the locus of internal control related to the personnel arrangements for faculty and staff members, the content of which comprises the following items:

- 一、聘僱、敘薪、待遇、福利、保險、退休、資遣及撫卹。
  1. Appointment, salary, treatment, welfare, insurance, retirement, severance and relief.

二、出勤、差假、訓練、進修、研究、考核及獎懲。

2. Attendance, leaves, training, further study, research, evaluation, awards and demerits.

第九條 本校應就財務事項，訂定管理規章及設計作業程序與內部控制點；其內容包括下列事項：

Article 9 The institution should establish management regulations, design operating procedures and the locus of internal control related to finance, the content of which comprises the following items:

一、投資有價證券與其他投資之決策、買賣、保管及記錄。

1. Decisions, purchases, sales, safekeeping and recording investments in negotiable securities and other instruments.

二、不動產之處分、設定負擔、購置或出租。動產之購置及附屬機構之設立、相關事業之辦理。

2. Handling of affairs related to real estate disputes, encumbrances, sales or leases; moveable effects purchases and the establishment of affiliated entities and other relevant business.

三、募款、收受捐贈、借款之決策、執行及記錄。

3. Decide, implement and record affairs related to fundraising, donations and borrowing.

四、資本租賃之決策、執行及記錄。

4. Decide, implement and record affairs related to capital rentals.

五、負債承諾與或有事項之管理及記錄。

5. Manage and record commitments and contingencies related to liabilities.

六、獎補助款之收支、管理、執行及記錄。

6. Manage, implement and record revenues and expenditures for subsidies.

七、代收款項與其他收支之審核、收支、管理及記錄。

7. Review, manage, and record receipting of advances and other revenues and expenditures.

八、預算與決算之編製及管理，財務與非財務資訊之揭露。

8. Arrange and manage budget planning and final budget, and maintain transparency of financial and non-financial information.

九、印鑑使用之管理。

9. Manage the use of the official seal.

十、財產之管理。

10. Property management

第十條 本校應就營運事項，訂定管理規章及設計作業程序與內部控制點；其內容包括下列事項：

Article 10 The institution should establish management regulations, design operating procedures and the locus of internal control related to the operating items, the

content of which comprises the following items:

一、教學。

1. Teaching

二、學生。

2. Students

三、總務。

3. General affairs

四、研究發展。

4. Research and development

五、產學合作。

5. Academia-industry collaboration

六、國際交流及合作。

6. International exchange and collaboration

七、資訊處理。

7. Information processing

八、其他學校營運事項。

8. Other institutional operations items

第十一條 本校應就關係人交易，訂定管理規章及設計作業程序與內部控制點。

Article 11 The institution should establish management regulations, design operating procedures and the locus of internal control related to related party transactions.

前項關係人交易，指學校法人或學校與下列自然人或法人間之買賣、租賃、資金借入行為：The abovementioned related party transactions refer to the behavior of purchase, sale, rent, capital loan conducted by the institution's juridical person or the institution and the following natural persons or juridical persons:

一、董事、監察人或校長。

1. Board of Director Member, Supervisor or President.

二、董事、監察人或校長之配偶。

2. Spouse of Board of Director Member, Supervisor or President.

三、董事、監察人或校長之二親等以內親屬。

3. Relatives of the 2nd Degree to Board of Director Member, Supervisor or President.

四、由學校法人董事、監察人所擔任董（理）事長之法人。

4. Juridical Person of Chair of Board of Directors who is also a Board of Director Member or Supervisor of the institution.

五、其董（理）事、監察人（監事）與學校法人董事有二分之一以上相同之法人。

5. Juridical Persons of the Board of Directors who are more than majority of the Board of Directors and Supervisors of the institution's juridical person.

第十二條 本校得根據其功能、屬性、發展目標及特性，訂定下列縱向及橫向連結之循環控制

作業：

- Article 12 The institution should establish cyclical control processes with vertical and horizontal connections in accordance with its functions, attributes, development goals and features as follows:
- 一、招生循環：包括招生策略、策略聯盟、入學管道分析、試務與宣導等之政策及程序。
    1. Student Recruitment Cycle: including the policies and procedures of student recruitment strategy, strategic alliances, admission channel analysis, examination affairs and promotion.
  - 二、入學至畢業循環：包括註冊、學籍及成績管理、獎懲、獎助學金、休退學、畢業等之政策及程序。
    2. Admission to Graduation Cycle: including the policies and procedures of registration, student status, transcript management, awards and demerits, scholarships, study leaves and withdrawals, and graduation.
  - 三、教學作業循環：包括修業規定、排課、開課、選課、實習、學分抵免等之政策及程序。
    3. Teaching Process Cycle: including the policies and procedures of study regulations, course arrangement, course offerings, course selection, internships and credit waivers.
  - 四、學生輔導循環：包括學生之課外活動、社團、賃居、生活、課業、升學、就業、三級輔導與申訴處理等之政策及程序。
    4. Student Counseling Cycle: including the policies and procedures of extracurricular activities, student clubs, leased accommodations, living, studies, further study, employment, three-level counseling and appeals.
  - 五、人事管理循環：包括教職員工之招聘僱、報到、敘薪、待遇、福利、保險、退休、資遣及撫卹、職務輪調、出勤、差假、訓練、進修、考核、獎懲、薪資計算、支付與調薪等之政策及程序。
    5. Personnel Management Cycle: including the policies and procedures of appointment, reporting for service, salary, treatment, welfare, insurance, retirement, severance and relief, position transfer, attendance, leaves, training, further study, evaluation, awards and demerits, salary ranking, payments and salary adjustments for faculty and staff members.
  - 六、採購及付款循環：包括供應商管理、請購、招標、比議價、訂購、預支、交貨、驗收、付款與財產保管等之政策及程序。
    6. Purchase and Payment Cycle: including the policies and procedures of vendor management, purchasing applications, bid tendering, price negotiations, ordering, advances, receiving goods, inspecting goods, payments and asset maintenance.
  - 七、不動產、建築物及設備循環：包括不動產、建築物及設備之發包、營建管理、取得、財產登錄、盤點、使用維護與報廢處分等之政策及程序。

7. Real Estate, Buildings and Facilities Cycle: including the policies and procedures of project tendering, construction management, purchasing, property registration, inventory, use and maintenance, and disposal for real estate, buildings and facilities.
- 八、融資循環：包括借款、還款、租賃等資金融通事項之授權、執行與記錄等之政策及程序。
8. Financial Assets Cycle: including the policies and procedures of authorization, implementation and recording for borrowing, repayment, rentals and other affairs related to finance.
- 九、投資循環：包括投資有價證券（股票、基金、債券等金融商品）、附屬機構、衍生企業及其他投資決策之授權、執行與記錄等之政策及程序。
9. Investment Cycle: including the policies and procedures of authorization, implementation and recording for investments in negotiable securities (stocks, funds, bonds and similar financial products), affiliated entities, related businesses and other investments.
- 十、資訊管理循環：包括資訊取得、資料輸入、資料存取、檔案管理、個人資料保護、資通安全、資安檢查等之政策及程序。
10. Information Management Cycle: including the policies and procedures of information retrieval, information key-in, information saving, file management, personal information protection, information communication security and information security checks.

本校得依實際運作需要，自行調整必要之循環控制作業。The institution should adjust the above control system cycles on its own as needed.

#### 第四章 內部控制制度之檢核

##### Chapter 4 Assessment of Internal Control System

第十三條 董事會及本校應實施內部稽核，協助董事會、校長檢核本制度之有效程度，衡量法人及學校營運之效果及效率，適時提供改進建議，確保本制度得以持續並有效實施。

Article 13 The Board of Directors and the institution should implement internal auditing, assist the Board of Directors and President in reviewing the efficiency of the system, assessing the operations effectiveness and efficiency of Juridical Persons and the institution, providing appropriate improvement suggestions, and ensuring the system can continue to be implemented efficiently.

第十四條 董事會及本校應訂定內部稽核實施辦法，並至少包括下列項目：

Article 14 The Board of Directors and the institution should establish Procedures for Internal Audit, comprising the following items:

一、內部稽核之實施目的。

1. Purpose of implementing internal audit.

二、內部稽核之定位、組成、職權及責任。

2. Definition, components, rights and responsibilities of internal audit.

三、釐定稽核項目、時間、程序及執行方式。

3. Determination of the auditing items, schedule, procedures and implementation method.

第十五條 秘書處稽核室與稽核委員會委員由校長任命為本校稽核人員，辦理稽核工作，稽核委員會組織章程另訂之。

Article 15 The Audit Office of General Secretary's Division and the Audit Committee members are auditors appointed by the President to implement auditing affairs. The Audit Committee Organizational Charter will be established separately.

第十六條 稽核人員應依規定分別對董事會、本校內部控制進行稽核，以衡量其對現行人事、財務與營運所定政策、作業程序之有效性及遵循程度，並不得牴觸會計職掌；其職權如下：

Article 16 The auditors should implement auditing separately for the Board of Directors and MCU internal control system to evaluate the degree of procedural efficiency and policy adherence among current personnel, finance, operations, and that they are not in conflict with accounting duties. The duties of auditors are as following:

一、人事、財務、營運等活動之事後查核。

1. Post-evaluation for personnel, finance and operations activities.

二、現金出納處理之事後查核。

2. Post-evaluation for affairs related to cash disbursement.

三、學校現金、銀行存款及有價證券之盤點。

3. Inventory of the institution's cash, bank deposits and negotiable securities.

四、財務上增進效率與減少不經濟支出之查核及建議。

4. Assessment and suggestions for improving financial efficiency and reducing uneconomical payments.

五、專案稽核事項。

5. Special audit issues.

第十七條 稽核人員應依風險評估結果，分別擬訂稽核計畫。董事會稽核計畫應經董事會議通過，本校稽核計畫應經校長核定；修正時，亦同。

稽核人員應依前項所定稽核計畫，據以稽核內部控制有效執行情形。

Article 17 The auditors should make auditing plans separately in accordance with the risk assessment results. The Board of Directors' auditing plan should be passed through a Board of Directors' meeting resolution and the institution's auditing plan approved by the President. Any revision must follow the same procedure.

The auditors should audit internal controls efficiently in accordance with the above audit plan.

第十八條 稽核人員於稽核時所發現之本制度缺失、異常事項及其他缺失事項，應於年度稽核報告中據實揭露，檢附工作底稿及相關資料，作成稽核報告並定期追蹤。

Article 18 The auditors should reveal the disadvantages of the system, special issues and other abnormalities found during their auditing in the annual auditing report, attach the working draft and relevant information, complete the auditing report and follow up regularly.

前項所定其他缺失事項，包括如下： The abovementioned abnormalities include the following:

一、政府機關檢查所發現之缺失。

1. Abnormalities found in governmental evaluation.

二、會計師於財務查核簽證或專案查核所發現之缺失。

2. Abnormalities found by the Accountant during financial audit or special evaluation.

三、其他缺失。

3. Other abnormalities.

第一項之稽核報告、追蹤報告、工作底稿及相關資料，應至少保存五年。 The auditing report, follow-up report, working draft and relevant information related to the first item should be kept for at least five years.

第十九條 稽核人員應定期將董事會稽核報告及追蹤報告送董事會，並將副本陳送各監察人查閱。但發現重大違規情事，或董事會或學校有受重大損害之虞時，應立即作成稽核報告，提報董事會，並將副本陳送各監察人查閱。

Article 19 The auditors should submit the audit report and regular follow-up reports to the Board of Directors, and send copies to the Supervisor(s) for review. Any serious violations, or damage caused to the Board of Directors or the institution, should be complied as an auditing report immediately and submitted to the Board of Directors, and copies sent to each Supervisor for review.

稽核人員應定期將本校稽核報告及追蹤報告送校長核閱，並將副本陳送各監察人查閱。但如發現重大違規情事，對董事會或本校有受重大損害之虞時，應立即作成稽核報告陳送校長核閱，校長接獲報告後，應立即評估改善並送董事會，且將副本陳送各監察人查閱。The auditors should regularly submit the institutional audit report and follow-up report to the President for approval, and send copies to the Supervisor(s) for review. Any serious violations or damage caused to the Board of Directors or the institution, should be complied as an auditing report immediately and submitted to the President for approval. The President must immediately evaluate and improve the situation, and report to the Board of Directors and send copies to each Supervisor for review.

各監察人接獲董事會或本校稽核報告，對董事會或本校重大違規情事，或對董事會或本校有受重大損害之虞時，應於接獲報告後十日內，函報學校法人及學校主管機關。Each Supervisor should report to the Juridical Person of the institution and the administration unit with jurisdiction over the institution within 10 days upon receiving a report from the Board of Directors or the institutional audit report which indicates violations of the regulations of the Board of Directors or the institution, or causes damage to the Board of Directors or the institution

第二十條 稽核人員執行稽核業務時，得請董事會及本校相關業務承辦單位或人員，提供相關帳冊、憑證、文件及其他稽核所需之資料。

Article 20 While conducting an audit, the auditors may ask the Board of Directors and the

relevant responsible units or staff members to provide the related accounting books, certificates, documents and other required information related to auditing.

第二十一條 董事會與本校應定期檢討及修正本制度。

Article 21 The Board of Directors and the institution should regularly review and update the system.

第二十二條 本辦法經行政會議通過，校長核定後實施，修正時亦同。

Article 22 Upon being passed at the Administrative Council Meeting and approved by the president, these procedures were implemented. Any revision must follow the same procedure.

“In the event of any inconsistency or discrepancy between the Chinese and other language versions of this document, the Chinese version shall prevail”.