

# 銘傳大學內部稽核作業實施辦法

## Ming Chuan University Procedures for Internal Auditing

中華民國 107 年 1 月 8 日行政會議通過

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第一條 依據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第十四條，制定本辦法（以下簡稱本辦法）。

Article 1 Ming Chuan University Procedures for Internal Auditing (herewith called these procedures) were established in accordance with Article 14 of Implementation Regulations Governing Internal Control System of School Foundations and Affiliated Private Schools.

第二條 內部稽核實施之目的在於檢查、評估內部控制制度之缺失及衡量營運之效果及效率，適時提供改進建議，以合理確保該制度得以持續有效地實施，並協助董事會與校長確實履行其責任。

Article 2 The purposes of internal auditing are to check and assess any substandard items in the internal control system and to review and weigh the effectiveness of administrative outcomes and efficiency, provide timely suggestions for improvement, ensure a continuous and effective implementation of the internal control system, and to assist the board of directors and the president to fulfill their responsibilities.

第三條 本辦法之適用範圍：

- 一、本校稽核人員執行稽核事宜，應依本辦法規定辦理。
- 二、為強化財務管理、確保財產安全與提高營運績效，本校之稽核工作，由稽核室與稽核委員會共同執行。
- 三、稽核工作範圍包括董事會與學校之教學及行政單位。

Article 3 The coverage of these procedures:

1. Auditing personnel should comply with these procedures when conducting audits.
2. To enhance financial affairs management, ensure property safety and promote operational effectiveness, the auditing affairs of the university are to be implemented by the Internal Auditing Office and the Auditing Committee.
3. Auditing scope covers board of directors, and all academic and administrative units of MCU.

第四條 稽核人員秉承校長指導監督，從事本校內部稽核工作，執行任務時應具超然獨立性，以客觀公正之立場執行其職務。

並應避免干預行政工作，如發現有弊端及違法事件或學校有受重大損失之虞時，應立即作成稽核報告陳校長核閱，校長接獲報告後，應立即送董事會，並將副本交付各監察人查閱。

Article 4 Under the supervision of the president, auditors operate with detachment and independence when conducting internal auditing affairs and implement their duties with

an objective and fair attitude.

Moreover, any interference with administrative work should be avoided. In the case of any significant violations, or when the university might suffer from serious damage, the audit report should be composed immediately for the president's review and be submitted to the Board of Directors, and each supervisor notified with a copy.

第五條 本校稽核人員承辦稽核工作時，以衡量學校對現行人事、財務與營運所定政策、作業程度之有效性及遵循程度。其職權如下：

- 一、本校之人事事項、財務事項、營運事項及關係人交易事項之查核。
- 二、本校現金出納處理之事後查核。
- 三、本校現金、銀行存款及有價證券之盤點。
- 四、本校財務上增進效率與減少不經濟支出之查核及建議。
- 五、本校之專案稽核事項。

Article 5 The university auditors should comply with relevant regulations to conduct internal control auditing to examine the efficiency and outcomes of current personnel, financial and administrative policy and procedures. Their terms of authority are as follows:

1. Audit the university personnel, financial, administrative, and stakeholder matters.
2. Post-audit the university cash flow.
3. Inventory of the institution's cash, bank deposits and negotiable securities.
4. Assessment and suggestions for improving financial efficiency and reducing uneconomical payments.
5. Deal with matters related to auditing special university projects.

第六條 本校稽核人員應依風險評估結果，擬訂稽核計畫，據以稽核本校之內部控制。

本校稽核人員於稽核時所發現之內部控制制度缺失、異常事項及其他缺失事項，應於年度稽核報告中據實揭露，並檢附工作底稿及相關資料，作成稽核報告，定期追蹤至改善為止。稽核報告、工作底稿及相關資料，應至少保存五年。

其他缺失事項，應包括如下：

- 一、政府機關檢查所發現之缺失。
- 二、財務簽證會計師查核時，本校提供本制度聲明書所列之缺失。
- 三、會計師於財務查核簽證或專案查核所發現之缺失。
- 四、其他缺失。

Article 6 The auditors should make auditing plans separately in accordance with the risk assessment results to conduct internal auditing.

Any substandard matters in the system, special issues or other abnormalities found during auditing should be disclosed in the annual audit report, with the original worksheet and relevant information attached for regular follow-up until they are improved. The abovementioned audit report, original worksheet and relevant information should be kept for at least five years.

The abovementioned abnormalities include the following:

1. Abnormalities found in governmental evaluation.
2. Abnormalities found in the internal auditing statement provided by the university

for external audit of the financial report.

3. Abnormalities found by the external auditor during financial audit or special evaluation.

4. Other abnormalities

第七條 本校稽核人員辦理稽核工作，分為定期及專案稽核二類，定期性稽核，由稽核人員依年度計畫執行；專案性稽核，由校長指示辦理可能存有高風險之事項進行查核。

Article 7 Regular and unscheduled auditing is conducted by auditors within the university.

Regular auditing is executed according to the annual auditing project. Unscheduled auditing is implemented on possible high risk matters upon the president's instructions.

第八條 內部稽核方式及方法：

稽核人員應於評估本校作業週期及風險後，擬定包含稽核目的、稽核項目、稽核對象、實施期程、稽核方法、作業程序、稽核重點及稽核結果等之稽核計畫，依照所排訂之稽核項目，訂定作業程序及稽核重點，稽核時並得依情況適時調整。

Article 8 Internal auditing methods:

Auditors should evaluate the university's operating routine and risks before drafting an auditing plan that includes auditing purpose, auditing items, auditing targets, implementation schedule, auditing methods, operating procedures, auditing focus and auditing results. The operating procedures and auditing focus should be drafted based on the auditing items, and may be adjusted based on the actual situation during auditing.

第九條 稽核程序如下：

Article 9 Auditing procedures are as follows:

一、確定稽核之目的及範圍，區分為定期性稽核或專案性稽核。

1. Confirm auditing purpose and coverage, and divided into regular auditing or unscheduled auditing.

二、稽核工作準備：

2. Auditing preparation:

(一) 稽核工作規劃。

(1) Auditing work plan.

(二) 撰寫稽核程式，並經稽核單位主管同意。

(2) Draft auditing project and have it approved by the administrator of the auditing unit.

(三) 稽核單位應與受稽核單位主管事前溝通，確定稽核時間及相關協調工作。

(3) Auditing unit should communicate with the administrator of the unit being audited in advance to confirm the time for auditing and relevant tasks.

(四) 稽核單位應於稽核前 7 日，通知受稽核單位。

(4) Auditing unit should inform the unit being audited 7 days before auditing.

三、稽核工作執行：

3. Implementation of auditing:

(一) 執行稽核時，將稽核過程記錄於工作底稿，作為編製報告之根據。

(1) When implementing auditing, the auditing process and relevant records should be recorded in the working notes as reference for drafting the report.

(二) 執行稽核時，受稽核人員需確實提供相關之資料或回答所詢問之各項問題。

(2) When implementing auditing, personnel being audited should provide precisely relevant data and answer all questions asked.

(三) 執行稽核時，若有不符合事項時，應知會該單位主管，以澄清其不符合事項是否存在。

(3) When inconsistency is discovered during auditing, the administrator of the unit should be informed to clarify if the inconsistency actually exists.

(四) 稽核作業所發現之缺失，稽核人員應記錄在「內部稽核追蹤建議(缺失)事項紀錄表」。

(4) When abnormalities are found during auditing, auditors should record them in “Internal Auditing Follow-up / Suggestion (Abnormalities) Record.”

四、稽核結束綜合會議：

#### 4. Auditing Conclusion Meeting

稽核人員將「內部稽核追蹤建議(缺失)事項紀錄表」上紀錄之項目與受檢核單位確認。

Auditors confirm the items listed on “Internal Auditing Follow-up / Suggestion (Abnormalities) Record” with the unit being audited.

五、撰寫稽核報告：

#### 5. Composing auditing report:

(一) 稽核人員依據稽核工作底稿及審定「內部稽核追蹤建議(缺失)事項紀錄表」撰寫「稽核報告」。

(1) Auditors compose “Auditing Report” based on auditor’s work notes and review the “Internal Auditing Follow-up / Suggestion (Abnormalities) Record.”

(二) 「稽核報告」應經稽核單位主管覆核，陳送校長核閱；並將副本交付各監察人查閱。

(2) “Auditing Report” should be reviewed and approved by the auditing unit and sent to the president for review and approval; and copies should be sent to supervisors for review.

六、稽核追蹤：

#### 6. Auditing follow-up:

(一) 稽核人員依受稽核單位所提出之預定完成改善期限進行追蹤查核。

(1) Auditors should follow up based on the estimated improvement deadline proposed by the unit being audited.

(二) 稽核人員依據稽核追蹤工作底稿撰寫「追蹤報告」。

(2) Auditors should compose “Follow-up Report.”

(三) 受稽核單位之改善事項未於改善期限完成或未執行改善者，稽核人員應於「追蹤報告」中明確記載。

(3) When items to be improved are not administered or not completed by the estimated deadline by the unit being audited, auditors should clearly state the fact in the “Follow-up Report.”

(四) 「追蹤報告」應經稽核單位主管覆核，陳送校長核閱；並將副本交付各監察人查閱。

(4) "Follow-up Report" should be reviewed and approved by the auditing unit and sent to president for review and approval; copies should be sent to supervisors for review.

(五) 改善事項未於改善期限完成或未執行改善追蹤事項者，應列入下次稽核重點。

(5) Items to be improved but which are not administered or not completed should be listed as the auditing focus for next round.

第十條 本辦法經行政會議通過，校長核定後實施，修正時亦同。

Article 10 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".*