

銘傳大學內部稽核委員會組織章程

Ming Chuan University Audit Committee Organizational Charter

中華民國 111 年 3 月 14 日行政會議通過
中華民國 107 年 9 月 10 日行政會議通過
中華民國 107 年 1 月 8 日行政會議通過

Passed at the Administrative Council Meeting on March 14, 2022
Passed at the Administrative Council Meeting on September 10, 2018
Passed at the Administrative Council Meeting on January 8, 2018

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及本校內部控制制度實施辦法，特設置銘傳大學稽核委員會(以下簡稱本會)。

Article 1 Ming Chuan University Audit Committee (herewithin called the committee) was established in accordance with the Ministry of Education (MOE) Implementation Regulations Governing Internal Control System of School Foundations and Affiliated Private Schools, and Ming Chuan University Implementation Regulations Governing Internal Control System

第二條 本會委員對本校內部控制制度進行稽核，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，並不得牴觸會計與採購職掌，其職權如下：

Article 2 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..

第三條 本會由七至十一位委員組成之。委員產生之方式，由校長就本校專任教師中具備稽核專業背景之教師聘兼之。本會置召集委員一人，由委員相互推選之。

本校各教學及行政單位主管均不得擔任本會稽核委員。

Article 3 Seven to eleven members comprise the committee. Members are full-time faculty members with professional auditing background appointed by the president.

The committee shall have one convener, to be selected among the committee members.

The heads of the school's teaching and administrative units are not allowed to serve as audit committee members of this committee.

第四條 本會委員任期二年，並得連任，均為無給職。委員於執行公務期間得領取出席費或交通費。
Article 4 Committee members serve two-year terms that are renewable. This is a non-paid appointment, but committee members may receive attendance fee or transportation expense reimbursement when carrying out their official business.

第五條 本會置秘書一人，由稽核室職員兼任之，辦理本會日常事務，並於開會時擔任紀錄。
Article 5 One secretary is assigned to the committee, a staff member of the Audit Office, who is responsible for daily matters and takes minutes during meetings.

第六條 本會會議每學年至少召集會議二次，遇有重要事項，得由召集委員召開臨時會議。
Article 6 The committee should conduct at least two meetings per semester. If any significant matters arise, provisional meetings should be called by the convener.

第七條 本會會議開會時應有二分之一以上委員出席方得開議，並經出席委員二分之一以上同意方得作成決議。
Article 7 More than half of the committee members must be present to have a quorum for a meeting, and any resolutions made by the committee must be with the agreement of a majority of those committee members present at a given meeting.

第八條 本會會議開會時，得通知校內相關單位人員列席報告說明，相關單位人員不得拒絕迴避。
Article 8 The committee may request relevant staff members to attend the meeting and they cannot refuse or avoid attendance.

第九條 本章程經行政會議通過，校長核定後實施，修正時亦同。
Article 9 Upon being passed at the Administrative Council Meeting and approved by the president, this organizational charter was implemented. Any revision must follow the same procedure.

****法規內容以中文版本為主****

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