

臺北基督學院內部控制制度實施辦法

Implementation Procedure of Internal Control System at Christ's College Taipei

民國105年11月24日本校105學年度第一次臨時校務會議通過

第一章 總 則

Chapter 1 General Rules

第 一 條 臺北基督學院（以下簡稱本校）為合理保障營運效能之提升、資產之安全及財務報導之可靠性，依據私立學校法第五十一條、學校財團法人及所設私立學校內部控制制度實施辦法訂定「臺北基督學院內部控制制度實施辦法」（以下簡稱本辦法）。

Article I Christ's College Taipei (hereafter abbreviated as the "College") establishes "Implementation Procedure of Internal Control System at Christ's College Taipei" (hereafter abbreviated as the "Procedure") in accordance with Article 51, entitled "the Implementation of Internal Control System for School Foundation and subsidiary Private School", of Private School Law.

第 二 條 本業務之業務承辦單位為人事暨行政室。

Article II The organizing department for internal control at the College is Office of Human Resources and Administration.

第 三 條 本校內部控制制度包括人事、財務、學校營運之作業程序、內部控制點及稽核作業規範。

Article III The internal control system of the College includes the operating procedures, the internal control point(s) and the auditing standard of operation of personnel, finance and school operations.

第 四 條 凡有關本校各職能業務事項及作業均依本辦法辦理。

Article IV All matters of business functions and operations related to the College shall be processed in accordance with the Procedure.

第 五 條 本校依人事規章，建立內部組織架構，並載明各級主管之設置、職稱、職權範圍、聘（兼）任、解聘及解任等事項。

Article V The College establishes the internal organization structure according to the rules and regulations of personnel and shall detail all job-related matters, such as the establishment, job title, job authority, job appointment, full-time or part-time employment as well as dismissal and removal, for each supervisor.

第二章 內部控制制度

Chapter 2 Internal Control System

第 六 條 本校就教職員工下列人事事項，訂定作業程序、內部控制點及稽核作業規範：
一、聘僱、敘薪、待遇、福利、保險、退休、資遣及撫卹。
二、出勤、差假、訓練、進修、研究、考核及獎懲。

Article VI The operating procedure, internal control points and auditing SOPs of following personnel matters for the faculty, staff and worker are hereby established by the College.

1. Appointment and employment, , salary and compensation, wage, benefits, insurance, retirement, severance and death benefits.
2. Job attendance, business leave, training, advancement study, research, performance appraisal, and rewards and punishments.

第 七 條 本校就下列財務事項，訂定作業程序、內部控制點及稽核作業規範：

Article VII The operating procedure, internal control points and auditing SOPs of following financial matters are hereby established by the College.

一、投資有價證券與其他投資之決策、買賣、保管及記錄。

1. Decision-making, trading, custody and recordings of investments in negotiable securities and other types of investments

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. Dispositions, encumbrances, purchases or leases of real estates (real properties). Purchases of personal properties, establishments of affiliated organizations and management of relevant business matters.

三、募款、收受捐贈、借款、資本租賃之決策、執行及記錄。

3. Decision making, execution and recording of fundraising, acceptance of gifts, borrowing and capital leases.

四、負債承諾與或有事項之管理及記錄。

4. Management and recording of liabilities commitments or contingencies.

五、獎補助款之收支、管理、執行及記錄。

5. Incomes and expenditures, management, executions and recordings of awards and grants.

六、代收款項與其他收支之審核、收支、管理及記錄。

6. Audit, account of receipts and payments, management and recordings of agency receipts and other incomes and expenditures

七、預算與決算之編製，財務與非財務資訊之揭露。

7. Compilations of budges and final accounts and the disclosures of financial and non-financial information.

第 八 條 本校就下列營運事項，訂定作業程序、內部控制點及稽核作業規範：

Article VIII The operating procedure, internal control points and auditing SOPs of following College business or operations are hereby established by the College.

一、教學事項。

1. Teaching-related items.

二、學生事項。

2. Students-related items.

三、總務事項。

3. General-Affairs items.

四、研究發展事項。

4. R & D items.

五、產學合作事項。

5. Industry-Academic Collaboration items.

六、國際交流及合作事項。

6. Items of International Exchange and Collaboration.

七、資訊處理事項。

7. IT-Management items.

八、其他學校營運事項。

8. Items related to the College's other business or operations..

第 九 條 本校就關係人交易，訂定作業程序、內部控制點及稽核作業規範。前項關係人交易，指本校與下列自然人或法人間之買賣、租賃、資金借入行為：

Article IX The operating procedures, the internal control point(s) and the auditing standard of operation pertinent to related-party transactions are hereby established by the College. The related-party transaction in the preceding sentence is defined as any sale-and purchase transactions, leases and fund borrowing between the College and one of following natural persons or legal entities.

一、董事、校長。

1. Board Directors and the President of the College.

二、董事、校長之配偶。

2. Spouse of a Board Director or the President of the College.

三、董事、校長之二親等以內親屬。

3. A cousin or sibling of a Board Director or the President of the College.

四、由本校董事所擔任董（理）事長之法人。

4. A legal person represented by a Board Director of the College as Chairman of the Board of the Foundation.

五、其董（理）事與本校董事有二分之一以上相同之法人。

5. A legal person, of which fifty percent (50%) of constituents are holding positions on both the Board of Directors of the Foundation and the Board of Directors of the College.

第三章 內部控制制度之檢核

Chapter 3 Verification of Internal Control System

第十條 本校應實施內部稽核，以協助董事會、校長檢核內部控制制度之有效程度，衡量學校營運之效果及效率，適時提供改進建議，確保內部控制制度得以持續有效實施為目的。

Article X In order to assist the Board of Directors and the President of the College to review and verify the effectiveness of internal controls, measure the effectiveness and efficiency of school operations, timely provide recommendations for improvement, and ensure achieving the purpose of effective implementation of sustainable internal control system, the College shall implement internal audits.

第十一條 本校配置隸屬於校長之專任或兼任稽核人員一人至三人，或得委任非辦理本校董事會或本校各該年度財務簽證之會計師，執行內部稽核業務。

Article XI The College allocates one to three full-time or part-time auditor(s) who report directly to the President or appoints an accountant who does not sign off the annual financial statement of the Board of Directors or the College to execute the internal audit affairs of the College.

第十二條 本校得依稽核人員之建議，聘請校內外專家擔任協同稽核人員，以提升內部稽核之實質成效。

Article XII If auditor suggests the utilization of internal and/or external experts to assist the auditor, the College shall hire such person(s) in order to upgrade the substantive effectiveness of the internal auditing.

第十三條 本校稽核人員或委任之會計師，應依規定對本校內部控制進行稽核，以衡量本校對現行人事、財務與營運所定政策、作業程序之有效性及遵循程度，並不得抵觸會計職掌。

Article XIII The auditor(s) of the College or the appointed accountant(s) must conduct audits of internal controls according to rules and regulations in order to measure the effectiveness and compliance level of policies and operating procedures pertinent to personnel, finance and operation providing there is no conflict of interests regarding his or her accounting function.

稽核人員或委任之會計師職權如下：

Job authorities of auditor or appointed accountant are as follows:

一、本校之人事事項、財務事項、營運事項之事後查核。

1. Audit review of records of personnel matters, financial items and operation matters of the College.

二、本校現金出納處理之事後查核。

2. Audit review of records of petty cash account management of the College.

三、本校現金、銀行存款及有價證券之盤點。

3. Taking inventory of cash account, bank saving account and negotiable securities.

四、本校財務上增進效率與減少不經濟支出之查核及建議。

4. Audi reviews of the effectiveness of financial improvement and the reduction of uneconomical expenditures of the College and resulting recommendations.

五、本校之專案稽核事項。

5. Project audit reviews.

第十四條 本校稽核人員或委任之會計師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，據以稽核本校之內部控制。稽核計畫應經校長核定；修正時，亦同。

Article IVX After assessing the operating cycles and risks, auditor(s) or appointed accountant(s) should establish the auditing plan(s) consisting of audit review proposes, audit items, objects of audits, implementation timetables, audit methods, operating procedures, audit focus and audit results.

第十五條 稽核人員或委任之會計師應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 VX Auditor(s) or appointed accountant(s) must establish the operating procedures and audit focus according to scheduled audit items. When conducting audits, he or she should make appropriate adjustments according to the circumstances.

第十六條 本校稽核種類，視情況得分為計畫性稽核及專案性稽核。

Article XVI The types of audits at the College are categorized as planned audit and project audit depending on the circumstances.

第四章 內部稽核之實施

Chapter 4 Implementation of Internal Audit

第十七條 本校稽核程序如下：

Article XVII Audit procedures of the College as follows:

一、確定稽核之目的及範圍，區分為計畫性稽核或專案性稽核。

1. Defining the purpose and scope of an audit, classifying an audit as a planned audit or a project audit.

二、稽核工作準備：

2. Preparations for Audits

(一)擬定稽核工作規劃。

(1) Create Auditing Plan.

(二)撰寫稽核程序，並經校長同意。

(2) Write an audit program and submit it to the President for his concurrence.

(三)稽核人員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) Auditor must communicate with the supervisor of the to-be-audited department beforehand to determine the audit time and relevant coordination activities.

(四)稽核人員應於稽核前七日，通知受稽核單位。

(4) Auditor shall notify the to-be-audited department seven (7) days in advance of the scheduled audit data.

三、稽核工作執行：

3. Execution of Audit

(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 conducting an audit, auditor shall record the audit process in the primary worksheet that shall be the basis of the audit 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 executing an audit, the personnel being audited must truly provide relevant information or answer all inquired questions.

(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 conducting an audit, should nonconformity be discovered, the supervisor of the department being audited must be informed in order to clarify whether the nonconformity exists or not.

(四)稽核作業所發現之缺失，稽核人員應記錄於內部稽核觀察建議及回覆紀錄表。

(4) All discovered deficiencies during an audit must be recorded by the auditor in the record table of internal-audit observation, suggestion and response of an internal audit.

四、稽核事後會議：

4. Post-audit Meeting:

(一)稽核人員將工作底稿、內部稽核觀察建議及回覆紀錄表，陳校長審定。

(1) Auditor shall present the primary worksheet and the record table of internal-audit observation, suggestion and response to the President of the College for final approval.

(二)審定之內部稽核觀察建議及回覆紀錄表，送各受稽核單位確認。

(2) The final-approved record table of internal-audit observation, suggestion and response shall be sent to the audited department for affirmation.

(三)稽核人員協調稽核事後會議時間。

(3) Auditor shall coordinate the scheduling of a post-audit meeting.

(四)舉行稽核事後會議。

(4) Auditor shall conduct the post-audit meeting with the audited department

and personnel.

五、撰寫稽核報告：

5. Writing Audit Report:

(一)稽核人員依據稽核工作底稿及審定之內部稽核觀察建議及回覆紀錄表，撰寫稽核報告。

(1) Auditor shall write the audit report according to the primary worksheet and the final-approved record table of observation, suggestion and response.

(二)稽核報告應依行政流程轉受稽核單位會簽，陳送校長核閱；並將副本交付董事查閱。

(2) The audit report must be sent to the audited department for countersigning according to administrative process and, then, to the President for final review. A copy shall be submitted to the Board of Directors for investigational review.

六、稽核追蹤：

6. Audit tracking:

(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) Auditor shall conduct follow-up verification according to the deadline imposed by the audited department's operating procedures for the completion of the improvement.

(二)稽核人員依據稽核追蹤工作底稿撰寫追蹤報告。

(2) Auditor shall write the follow-up report according to the primary worksheet of audit tracking proposal.

(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) Auditor must clearly note in the follow-up report those to-be improved items that have not been completed or commenced.

(四)追蹤報告應依行政流程轉受稽核單位會簽，陳送校長核閱；並將副本交付董事查閱。

(4) The follow-up report must be transferred to the audited department for co-signing and submitted to the President for review and ratification according to administrative process. A copy shall be submitted to the Board of Directors for review and reference.

(五)改善事項未於改善期限完成或未執行改善追蹤事項者，應依本校相關獎勵懲處辦法處理，並列入下次稽核重點。

(5) Those to-be improved items that have not been completed or commenced shall be listed in the focus points of the succeeding audit. The responsible person and/or department shall be administered by the College in accordance with the rules of Awards and Punishments.

(六)與經費有關之事項，提報至校務會議，做為下學年度預算之參考。

(6) Items related to budgets shall be reported to the College Affairs

Committee meeting to be used as reference for compiling the budget of the succeeding academic year.

第十八條 本校稽核人員或委任之會計師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。

Article XVIII When the auditor or appointed ACCOUNTANT discovers the deficiency of internal control system, abnormal matters and other deficient items, he or she must truly disclose such deficiencies and/or abnormalities in the annual audit report with primary worksheet and relevant information. The audit report must be compiled and regular follow-up until satisfactory improvements have been achieved.

前項所定其他缺失事項，應包括：

Other deficiencies cited in the preceding item must include:

一、政府機關檢查所發現之缺失。

1. Deficiencies cited by government agencies as the results of audits.

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。

2. Deficiencies listed on the statement of the College's internal control system provided to the ACCOUNTANT during the auditing for the purpose of certifying the financial statement of the College.

三、會計師於財務查核簽證或專案查核所發現之缺失。

3. Deficiencies uncovered by the ACCOUNTANT when he or she performed the audits for the purpose of certifying financial statement or the project audits.

四、其他缺失。

4. Other deficiencies.

第十九條 稽核報告、工作底稿及相關資料，應至少保存五年。

Article XIX All audit report, primary worksheets and related information or data must be kept for a minimum of five (5) years.

第二十條 本校稽核人員或委任之會計師應將本校稽核報告及追蹤報告送校長核閱，並將副本交付董事查閱。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，應立即送董事會。

Article XX Auditor(s) or appointed ACCOUNTANT of the College must submit the audit report and follow-up reports to the President of the College for ratification and review and copies of those reports to the Board of Directors for review. Should the serious violations discovered by auditors potentially cause significant harm to the Board of Directors or the College, he or she must immediately complete the audit report and send it to the President for ratification and review. After the President receives such audit report, he or she must immediately submit a copy to the Board of Directors.

第二十一條 本校稽核人員或委任之會計師稽核時，得請本校之行政人員或各單位，提供有關帳冊、憑證、文件及其他稽核所需之資料。

Article XXI When the auditor(s) or appointed accountant(s) of the College conduct audits, he or she shall request the administration personnel or the department of the College to provide relevant accounting books, vouchers, documents and other necessary auditing information.

第二十二條 為有效提升本校實施治理成效，稽核報告結果及缺失改善情形，列入本校績效考核參考。

Article XXII In order to effectively advance the College's implementation of effective governance, cases of the results of audit reports and the improvements of deficiencies shall be listed in the College's performance appraisals for references.

第二十三條 本辦法經校務會議、董事會通過後實施，修正時亦同。

Article XXIII The Procedure shall be deliberated and passed by Academic Affairs Committee meeting and the subsequent Board of Directors meeting for implementation. All revisions shall be processed accordingly.