

國立中山大學校務基金內部稽核作業要點

National Sun Yat-sen University

Guidelines for the Internal Audit of University Endowment Fund

- 104.12.23 本校 104 學年度第 2 學期第 9 次行政會議修正通過
Amendments approved at the 9th University Affairs Meeting of the 2nd semester of academic year 2015-2016, on December 23, 2015
- 104.12.25 本校 104 學年度第 3 次校務會議修正通過
Amendments approved at the 3rd University Affairs Meeting of academic year 2015-2016, on December 25, 2015
- 106.05.31 本校 105 學年度第 2 學期第 8 次行政會議修正通過
Amendments approved at the 8th University Affairs Meeting of the 2nd semester of academic year 2016-2017, on May 31, 2017
- 106.06.02 本校 105 學年度第 4 次校務會議修正通過
Amendments approved at the 4th University Affairs Meeting of academic year 2016-2017, on June 2, 2017
- 107.11.28 本校 107 學年度第 1 學期第 6 次行政會議修正通過
Amendments approved at the 6th Administrative Meeting of the 1st semester of academic year 2018-2019, on November 28, 2018
- 107.12.21 本校 107 學年度第 2 次校務會議修正通過
Amendments approved at the 2nd University Affairs Meeting of academic year 2018-2019, on December 21, 2018
- 110.6.9. 本校 109 學年度第 2 學期第 8 次行政會議修正通過
Amendments approved at the 8th Administrative Meeting of the 2nd semester of academic year 2020-2021, on June 9, 2021
- 110.6.11 本校 109 學年度第 4 次校務會議修正通過
Amendments approved at the 4th University Affairs Meeting of academic year 2020-2021, on June 11, 2021

一、本校為落實內部控制自我監督機制，並合理確保其持續有效運作，依「國立大學校院校務基金設置條例」、「國立大學校院校務基金管理及監督辦法」之規定，訂定本要點。

I. In order for National Sun Yat-sen University (hereinafter the University or NSYSU) to implement the internal control and self-supervision system, and to ensure the continuing effective operation of such system, the Guidelines are enacted per the “National University Endowment Fund Establishment Act” and the “Regulations Regarding the Management and Supervision of School Funds at National Universities/Colleges”.

二、本校校務行政品質保證中心置校務基金專任稽核人員一名，直屬校長。校務基金專任稽核人員應由校長提送校務會議同意後，由學校進用之。校務基金專任稽核人員應具稽核工作經驗及相關專業背景。本校校務基金管理委員會之成員、總務、主計及行政主管不得擔任專案稽核人員。

II. The NSYSU University Center for Quality Assurance shall have one full-time auditor to the university endowment fund, directly subordinate to the President. The fulltime auditor to the university endowment fund shall be nominated by the President and employed by the university after the nomination has been approved by the University Affairs Meeting. The fulltime auditor to the university endowment fund shall have auditing work experience and a

relevant professional background. All members to the University Endowment Fund Management Committee, general affairs personnel, accounting personnel, and administrative supervisors, may not be the full-time auditor.

三、校務基金專任稽核人員為健全內部控制制度，提升校務行政績效，其任務如下：

- (一) 執行教務、學生事務、總務、產學、研發、人事、主計、捐贈、投資等涉及校務基金交易循環之事後查核。
- (二) 執行現金出納及壞帳處理之事後查核。
- (三) 執行現金、銀行存款、有價證券、股票、債券與固定資產等之稽核及盤點。
- (四) 校務基金各項業務績效目標達成度之定期評估、稽催及彙整報告。
- (五) 校務基金運用效率分析與各項支出效益之查核及評估。
- (六) 依研發委辦計畫機關規定對本校受託單位進行稽核。
- (七) 其他專案稽核事項。

第一項第(一)款所定之交易循環，包括收入循環、採購與支付循環、薪資循環、財產管理循環、投資循環、融資循環及研發循環等。

校務基金專任稽核人員應於每年十二月底前，依校務基金風險評估結果，擬訂次一年度校務基金稽核計畫，經校長同意後實施。

年度及專案稽核計畫執行後，應於每年二月底前，作成前一年度校務基金稽核報告，就稽核發現之優點、缺失及改善建議，依行政程序簽報校長核定後，送各受稽核單位改善。年度稽核報告應向校務會議報告。

III. To strengthen internal controls and to improve administrative performance of the University, the full-time auditor to the university fund has the following responsibilities:

1. To carry out post auditing of academic affairs, student affairs, general affairs, industry-academy affairs, research and development, personnel services, accounting affairs, donations, investments, and matters affecting the transaction cycle of the university endowment fund.
2. To carry out post auditing of cash, and handling of bad debts
3. To audit and to make an inventory of cash, bank deposits, securities, stocks, bonds, and fixed assets
4. Regular assessment checking to ensure that deadlines are met, and collation of reports in relation to the business performance of each of the university endowment fund's undertakings, and the extent to which the objectives have been achieved.

5. Examination and assessment of the efficiency of the use of the university endowment fund and of the benefit of each of the various expenses.
6. To audit the units accepting commissions in accordance with the regulations of the organizations that commissioned research projects to the University
7. Other project audits

The transaction cycle stated in Subparagraph 1 of the preceding paragraph includes the revenue cycle(s), acquisition and payment cycle(s), payroll cycle, property management cycle(s), investment cycles, financing cycles, and research and development cycle.

By the end of December every year, the fulltime auditor to the university endowment fund shall compile audit plans for the following year, based on the results of a risk assessment of the university endowment fund, and implement such plans once approved by the President. After performing annual and project audit plans, an annual audit report of the university endowment fund of the preceding year, shall be drawn up by the end of every February, with strengths and weaknesses and improvement recommendations found during the audits, be given to the unit(s) being audited, after the President approved relevant documents. The annual audit report shall be reported to the University Affairs Meeting.

四、本校得聘請具稽核工作經驗及相關專業背景之教職員或專家，協助稽核人員執行稽核作業。稽核人員執行任務，除依行政程序法第三十二條及三十三條規定外，對於以前曾服務之單位或執行之業務，於三年內進行之稽核作業，應自行迴避。

IV. The University may appoint faculty, staff(s) or professional(s) with auditing experience and a relevant professional background to assist the auditor with auditing work. In addition to adhering to Articles 32 and 33 of the Administrative Procedures Act, the auditor shall also rescue himself/herself when the audited target is a unit that the auditor has previously served or duties the auditor has performed within three years.

五、稽核人員執行稽核任務，應獨立超然。得視執行稽核需求，請校內相關單位提供必要之資料以供查閱。

V. The auditor shall be detached and independent performing audit duties. The auditor may request relevant units in the University to provide necessary information to review when auditing.

六、稽核人員應將業務單位運用校務基金之效率分析與各項支出效益及本校開源節流計畫之執行情形，列為查核重點納入年度稽核計畫。

VI. The auditor shall include the efficiency analysis of the use of the university endowment fund, and the benefit of various expenses of the operating units, and the execution of the University's

plans to increase revenue and cut expenditure, as key audit matters and incorporate them into the annual audit plan.

七、稽核人員執行任務，發現校務基金之執行有缺失或異常事項，應據實揭露及提供意見。

年度稽核報告應檢附工作底稿及相關資料，並包括下列項目：

(一)稽核項目、稽核內容及說明

(二)稽核方式。

(三)稽核發現及稽核結論。

(四)改善措施或具體興革建議。

稽核資訊涉及隱私、機密、不法或不當之行為，不宜揭露予報告中時，應另作成合宜之報告揭露。

第二項年度稽核報告、工作底稿及相關資料應至少保存五年。

VII. The auditor shall truthfully disclose and provide opinions on the defects or irregularities found in the operation of the university endowment fund discovered when auditing.

Working drafts and relevant information shall be attached to the annual audit report. Other items to be included are:

1. Audit items, audit contents and explanation

2. Audit methods

3. Audit findings and audit conclusion

4. Corrective measures or specific reform recommendations

When audit information involves privacy, confidentiality, illegal or unethical conducts inappropriate to be disclosed in the report, another suitable report shall be compiled for such disclosure.

The annual audit reports stated in Item 2, the working drafts, and relevant information shall be preserved for no less than five years.

八、稽核人員應定期追蹤校務基金執行缺失或異常事項至改善為止。

受稽單位未於期限內完成或未執行追蹤改善事項者，應列入下次稽核重點，並得列入業務單位及個人年度績效考核參考。

VIII. The auditor shall keep track on the defects or irregularities of the university endowment fund operations on a regular basis until the correction is made.

Units being audited that failed to make improvements or to make improvements on issues being tracked within the stipulated timeframe, shall be listed as key audit matters in the next audit also as a reference for the annual performance reviews of the operating units and individuals involved.

九、稽核人員執行校務基金內部稽核工作時如發現其他重大違失，或機關有受

重大損害之虞時，應立即簽報校長啟動專案稽核或進行其他適當方式處理。

IX. When any material violation or any likelihood of material damage to the organization are found during internal audit duties of the university endowment fund, the auditor shall promptly submit an official document to the President to initiate a project audit or to take other appropriate actions.

十、稽核人員執行任務，應本誠實信用原則及專業上應有之注意，確實執行稽核工作，不得有下列情事：

X. The auditor shall apply the principle of good faith and exercise due professional care in conducting audit tasks, and shall not do any of the following:

(一) 明知校務基金之執行有缺失或異常事項，故意隱匿或作不實、不當之揭露。

Conceal or make false or inappropriate disclosure of any defects or irregularities of the university endowment fund operations

(二) 怠於行使職權，致稽核效能不彰。

Ineffective audits due to negligence of duty

(三) 其他違反法令之行為。

Other activities in violation of law

稽核人員違反前項規定者，校長應命其限期改善，必要時，得懲處或調整職務。

The auditor who violated the preceding paragraphs shall be ordered by the President to improve within a certain timeframe. Punishment or change of roles may be issued as necessary.

十一、稽核人員應持續參加內部稽核相關教育訓練，以提升稽核品質及能力。

XI. The auditor shall continue to attend internal audit related trainings to improve his/ her audit quality and competency.

十二、本要點未規定事項，依其他相關規定辦理。

XII. All matters not mentioned in the guidelines shall be handled according to related regulations.

十三、本要點經行政會議及校務會議通過，陳請校長核定後實施，修正時亦同。

XIII. The "Guidelines for the Internal Audit of University Endowment Fund" were approved by the University Affairs Meeting and submitted to the President for approval and implementation. All amendments and revisions shall follow the same process.