

# **Audit Guidelines for Executing Research and Development Results of the Ministry of Agriculture, Executive Yuan's Technology Projects**

Approved by the 9th Administrative Meeting on December 25, 2013, fall semester of Academic Year 2013

Reported and approved by the 3rd Administrative Meeting on October 8, 2014, fall semester of Academic Year 2014

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Amended and approved by the 6th Administrative Meeting on November 15, 2023, fall semester of Academic Year 2023

- I. This regulation is established to carry out the auditing of research and development results from the execution of Ministry of Agriculture, Executive Yuan technology projects at the National Sun Yat-sen University and to improve the internal control system to promote the effective management and application of research and development results. The Office of Global Industry-Academe Collaboration and Advancement shall submit a request to the president to agree for either the NSYSU internal control team to incorporate the execution of this audit into its auditing plan or commission an internal or external professional group to handle the audit.
- II. To plan and execute the audit mentioned in the previous point, an audit team (hereinafter referred to as this team) should be formed by inviting experts in relevant fields inside and outside the school.
- III. The team shall be made up of five members, two of whom should have expertise in financial accounting, and two should have expertise in the management and application of research and development results, and the NSYSU academic vice president shall serve as the convener. The academic vice president makes recommendations to the president for appointments of members to the team. Team members serve a two-year term, and they may be reappointed.
- IV. The Office of Global Industry-Academe Collaboration and Advancement shall host professional training courses or lectures on the management and application of research and development results for audit workers and team members who are not experts in the field.
- V. The audit of research and development results shall include the following items:
  1. The procedure for and the execution of the management and application of research and development results (including intellectual property rights such as trade secrets, technical knowledge, i.e., know-how, trademarks, new plant varieties, publications, integrated circuit layouts, etc., but not limited to patents).
  2. The accounting system and the receipt and disbursement of funds for the management and application of research and development results.
  3. Other matters related to the management and application of research and development

results.

- VI. The team conducts audits without a set schedule, but at least once a year, and special audits can be conducted on specific matters as needed. The attendance of at least half of the team members is needed to reach the quorum for audit meetings, and a resolution is adopted when it has the votes of more than half of the members present at the meeting.
- VII. The organization being audited shall design an effective internal control system for the management and application of research and development results from science and technology projects, execute them in accordance with the regulation, and submit self-assessment data as requested by the team.
- VIII. The organization being audited shall produce relevant supporting information for the items being audited with which members of the team shall conduct the audit.
- IX. When the team conducts an audit, it can consult relevant documents, statements, vouchers, accounting books and other information from the organization being audited and interview relevant personnel. The organization being audited shall not conceal or refuse, and the team shall keep the audit information confidential.
- X. The team shall conduct an audit of current period matters and follow up on the execution of audit opinions or suggestions for improvement recommended in the audit of the previous period. The team shall submit an audit report to the president for his or her review. If there are any improvements that should be made, the suggestion is sent to the organization being audited for its review and improvement. If necessary, the team may conduct a re-examination.
- XI. This regulation was adopted at a University Executive Council meeting and submitted to the president for approval and implementation. Revisions shall follow the same procedure.