

臺北基督學院內部控制委員會設置辦法

Draft Regulations for the Establishment of the Internal Control Committee of Christ's College Taipei

民國 115 年 9 月 21 日 115 學年第 1 次行政會議通過

第一條

臺北基督學院（以下簡稱本校）為建立健全之內部控制制度，強化內部監督機能，促進營運之效果與效率、財務報導之可靠性及相關法令之遵循，依據「專科以上學校內部控制制度實施辦法」第二條及本校組織規程，訂定「臺北基督學院內部控制委員會設置辦法」（以下簡稱本辦法）。

Article 1

To establish a sound internal control system, strengthen internal oversight functions, promote operational effectiveness and efficiency, ensure the reliability of financial reporting, and facilitate compliance with applicable laws and regulations, Christ's College Taipei (hereinafter referred to as "the University") hereby promulgates the Regulations for the Establishment of the Internal Control Committee of Christ's College Taipei (hereinafter referred to as "these Regulations") pursuant to Article 2 of the Regulations Governing the Implementation of Internal Control Systems for Junior Colleges and Institutions of Higher Education and the University's Organizational Regulations.

第二條 Article 2

本校設置內部控制委員會（以下簡稱本會），負責推動、審議及監督本校內部控制制度之運作，其職掌如下：

The University shall establish an Internal Control Committee (hereinafter referred to as "the Committee") to promote, deliberate on, and oversee the operation of the University's internal control system, with the following duties:

1. 本校內部控制制度（含各項作業流程與風險管理）之訂定、修訂及審議。

To formulate, amend, and deliberate on the University's internal control system, including various operating procedures and risk management measures.

2. 年度內部控制制度自行評估計畫與作業之審查及推動。

To review and promote the annual self-assessment plan and operations for the internal control system.

3. 內部控制制度缺失、異常事項及稽核建議改善措施之審議與追蹤。

To deliberate on and follow up the deficiencies and irregularities of the internal control system, as well as improvement measures recommended through audits.

4. 年度「內部控制手冊」之審議。

To review of the Annual Internal Control Manual.

5. 其他有關內部控制與風險管理重大事項之諮詢及審議。

To provide consultation on and deliberate other major matters related to internal control and risk management.

第三條 Article 3

本會置委員七至九人，組織如下：

The Committee shall consist of seven to eleven members, organized as follows:

1. 主任委員：由校長兼任。

Chairperson: The President shall concurrently serve as the Chairperson.

2. 當然委員：副校長、教務長、學務長、總務長、會計主任、人事暨秘書室主任兼任之。

Ex officio members: Vice president, Dean of Academic Affairs, Dean of Student Affairs, Dean of General Affairs, Director of Accounting, and Director of Personnel and Secretariat shall concurrently serve as ex officio members.

3. 選聘委員：由主任委員就本校相關領域專任教師或具內部控制、法律、會計、風險管理等專業之校外專家學者聘兼之。

Appointed members: The Chairperson shall appoint, on a concurrent basis, full-time faculty members in relevant fields of the University or external experts and scholars with professional expertise in internal control, law, accounting, risk management, or other related fields.

前項選聘委員任期為二年，期滿得續聘之。

The term of office of the appointed members referred to in the preceding paragraph shall be two years, and they may be reappointed upon expiration of their terms.

委員均為無給職，校外委員出席會議得依規定支給出席費及交通費。

All members shall serve without remuneration; external members may be paid attendance fees and transportation expenses for attending meetings in accordance with applicable regulations.

第四條 Article 4

本會置執行秘書一人，由主任委員指定專任人員兼任，負責本會會議規劃、議案整理、會議紀錄及交辦事項之追蹤執行。

The Committee shall have one Executive Secretary, who shall be concurrently appointed by the Chairperson from among relevant administrators or full-time personnel and shall be responsible for meeting planning, proposal preparation, preparation of meeting minutes, and follow-up on the implementation of assigned matters.

第五條 Article 5

本會原則上每學期召開定期會議一次；主任委員認為有必要或經半數以上委員提議時，得召開臨時會議。

In principle, the Committee shall convene one regular meeting each semester; an extraordinary meeting may be convened when the Chairperson deems it necessary or when proposed by more than half of the members.

本會開會時，由主任委員擔任主席；主任委員因故無法出席時，由主任委員指定委員一人代理之。

The Chairperson shall preside over Committee meetings; if the Chairperson is unable to attend for any reason, the Chairperson shall designate one member to act as chair.

本會會議須有全體委員過半數之出席始得開會；決議事項須有出席委員過半數之同意始得通過。

A Committee meeting may be convened only when more than half of all members are present; a resolution shall be adopted only with the consent of more than half of the members present.

第六條 Article 6

本會開會時，得視議案需要邀請校內相關單位主管、承辦人員或校外專家學者列席說明或提供專業諮詢。

When the Committee convenes, it may, depending on the needs of the proposals under consideration, invite heads of relevant University units, responsible personnel, or external experts and scholars to attend meetings to provide explanations or professional advice.

內部稽核人員得列席本會會議並進行相關工作報告。

Internal audit personnel may attend Committee meetings and present relevant work reports.

第七條 Article 7

本會委員審議與個人、配偶或三親等內血親、姻親有直接利害關係之事項時，應主動自行迴避，不得參與該議案之討論及表決。

When a Committee member deliberates on a matter in which the member, the member's spouse, or a blood relative or relative by marriage within three degrees has a direct interest, the member shall voluntarily recuse himself or herself and may not participate in the discussion or voting on that proposal.

第八條 Article 8

本辦法經行政會議審議通過，陳請校長核定後發布施行，修正時亦同。

These Regulations shall take effect upon approval by the Administrative Council and submission to the President for approval and promulgation; the same procedure shall apply to any amendments.