

國立成功大學執行行政院農業委員會專案計畫研發成果稽核作業要點
NCKU Operating Directions for Auditing Research and Development
Accomplishments from Implementation Projects of the Council of
Agriculture of the Executive Yuan

98.4.15 第 672 次主管會報通過

Approved in the 672nd Executive Board meeting on April 15, 2009

102.8.28 第 750 次主管會報修訂通過

Revised and approved in the 750th Executive Board meeting on August 28, 2013

- 1、國立成功大學（以下簡稱本校），為執行行政院農業委員會專案計畫之研究發展成果(以下簡稱研發成果)之稽核作業，以促進研發成果有效管理與運用，特訂定本要點。
 - I. These Directions are established particularly by the National Cheng Kung University (the “University”) for the sake of auditing research and development accomplishments from implementation projects of the Council of Agriculture of the Executive Yuan (the “R&D Accomplishments”) in order to boost effective management and application of the R&D Accomplishments.
- 2、由研發處組成稽核小組（以下簡稱本小組）進行稽核，必要時得諮詢或邀請專門技術機構或人員協助之。
 - II. The Office of Research and Development shall form the Audit Group (the “Group”) to perform the audit and may consult or invite an institution or someone with specialized techniques to provide assistance if necessary.
- 3、本小組由委員三至五人組成，任期二年，由研發長提請校長聘兼之。
 - III. The Group consists of three to five members, with tenure of two years. They are hired by the President according to the proposal provided by the Vice President of Research and Development.
- 4、研發成果之稽核範圍，包括下列項目：
 - IV. The scope of audit of the R&D Accomplishments includes the following:
 - (一) 研發成果管理作業執行情形。
 - (I) How the R&D Accomplishments are managed.
 - (二) 研發成果運用作業執行情形。
 - (II) How the R&D Accomplishments are utilized.
 - (三) 研發成果管理及運用作業經費收支情形。

(III) How the budget is allocated in the management and utilization of the R&D Accomplishments.

(四) 其他有關研發成果管理事項。

(IV) Other matters concerning the management of the R&D Accomplishments.

5、受稽核單位：本校計畫管理單位。

V. Audited unit: The managing unit of the project in the University.

6、本小組之稽核採不定期方式，每年至少執行一次研發成果實地稽核，並得視需要對特定事項辦理專案查核。

VI. Audits performed by the Group take place from time to time. At least 1 site visit will occur each year to audit the R&D Accomplishments and exceptional audits may take place for special matters if it is needed.

7、本小組之稽核流程，另行表列。

VII. The audit process flow followed by the Group is to be tabulated separately.

8、受稽核單位應自訂內部控制程序，依規定執行並提交內部控制執行情形予本小組。

VIII. The audited unit shall prepare its own internal control procedure, implement it, and submit information on how internal control is enforced to the Group.

9、受稽核單位應就本小組所稽核之項目，檢附相關佐證資料備查，再由本小組委員進行稽核工作。

IX. The audited unit shall enclose related supporting materials available for reference with regard to items being audited by the Group and members of the Group will perform the audit.

10、本小組實施稽核時，得向受稽核單位查閱相關文件、表報、帳冊等資料，各受稽核單位不得隱匿或拒絕，稽核小組對稽核資料應予保密。

X. While performing an audit, the Group may retrieve related documents, statements and reports, and ledgers and volumes from the audited unit. Each audited unit may not hide from or refuse such retrieval. The Group shall keep audited materials confidential.

11、本小組辦理稽核後，應提出稽核表，陳報校長核閱；如有應行改進事項，移請受稽核單位檢討改進，必要時得實施複查。

XI. After the audit, the Group shall prepare the Audit Report, submit it to the President to be reviewed and approved by the latter, and forward it to the audited unit to be reflected upon and seek improvements in cases of matters requiring correction. If necessary, a follow-up audit may take place.

12、本要點經主管會報通過後實施，修正時亦同。

XII. These Directions are to be enforced following approval through the Executive Board meeting. The same shall apply to their revisions.

國立成功大學研發成果稽核程序作業流程圖

NCKU operating flow chart for the R&D Accomplishments audit procedure

