

我國政府行政機關與經濟部國營事業稽核體系之比較

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摘要

In 2006, the scandal of Classified Fund of State Affairs, and corporate frauds of Procomp Informatics Ltd. and Rebar Group have brought about public attention and discussion to the internal auditing of the government, public enterprises, and private corporations. As the result, the organizations start to review their function of management and internal control, and enhancing internal auditing becomes significant to them. The auditing system of Taiwan government is centralized but assigned to departments of Government Ethic, Personnel, Accounting, and Statistics, etc. Since these auditing units are temporarily organized for occasional assignments, and unit members are usually serving on part-time basis, the internal auditing is very difficult to be enforced comprehensively.

Currently there are 25 public enterprises in Taiwan, and six of those are owned by Ministry of Economic Affairs. Among those six public enterprises, four public enterprises have been privatized, one public enterprise has no public offering, and one public enterprise has ceased its public offering in 2003. All those six public enterprises owned by Ministry of Economic Affairs have set up the internal auditing department just as private companies have done. This study applied literature review, comparative research, and in-depth interview to focus on the comparison of auditing system between the government and public enterprises owned by Ministry of Economic Affairs.

Thus study found that the current auditing system of Taiwan government has made the internal control more complicated, and enhanced the high-level executive officers to easily excuse their obligation of internal control. In addition, it caused disperse auditing responsibilities and resources, redundant auditing competencies, as well as unorganized auditing plans. Moreover, it made the auditing reports of each department separated and difficult to follow up.

Therefore, the study provided the following policy recommendation: 1. The auditing department should be legislated in Central Administration Organizational Regulations. 2. The auditing reports should be improved to make the high-level executive officers more responsible. 3. The auditing staffs need continuous comprehensive training. 4. A performance evaluating system should be established for auditing. 5. The auditing department of government should implement the standard procedures of internal control of private companies.

關鍵字：internal audit, internal control, public enterprise, public offering