

# IFRS專業判斷好幫手

## 內部控制與內部稽核

主講人：中華民國內部稽核協會理事長

王 怡 心 博士

CPA CGAP CRMA CIA



# 彌勒佛國際化

# 報告大綱

I. COSO的發展

II. 新COSO的特色

III. 內部稽核與G R C

# 麥當勞叔叔在泰國”入境隨俗” 早安

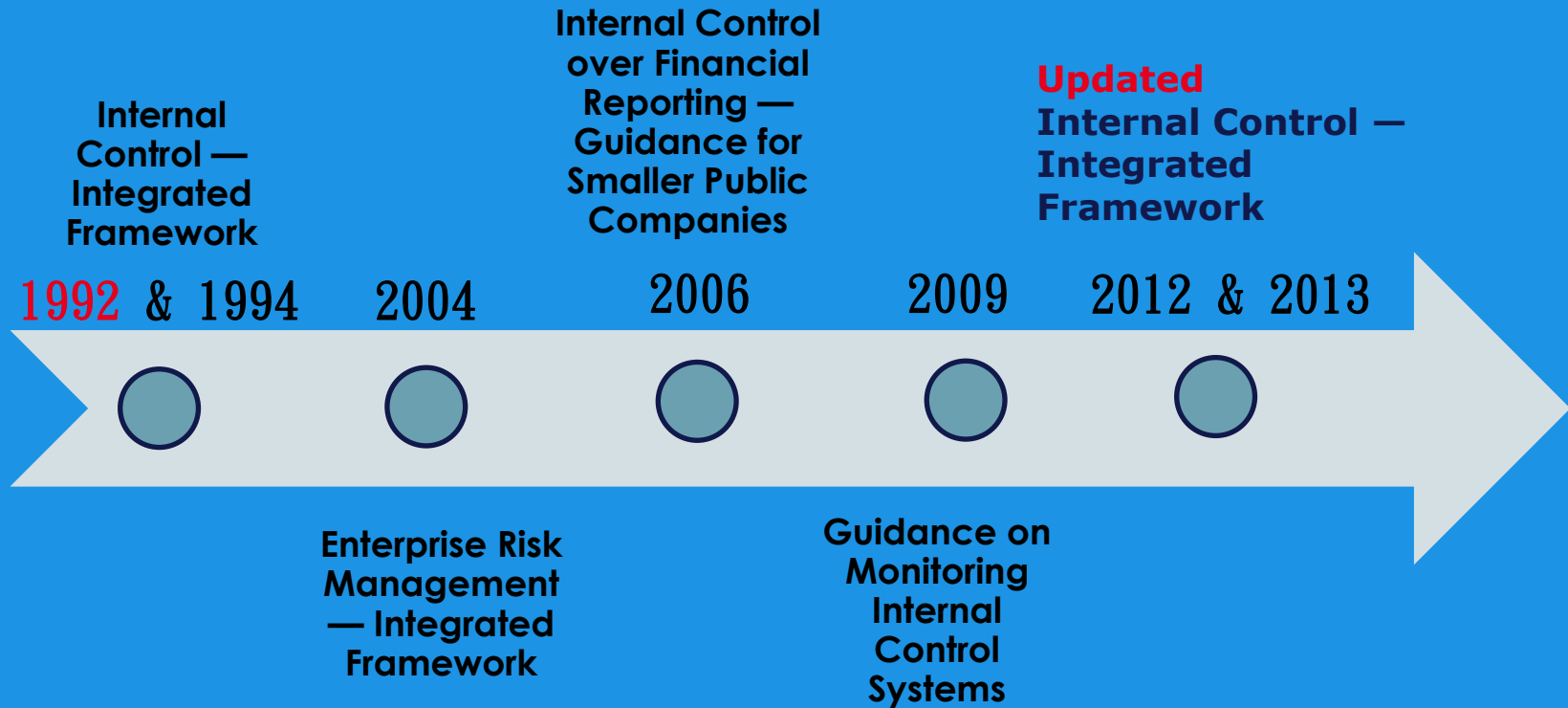


# 內部控制整體架構

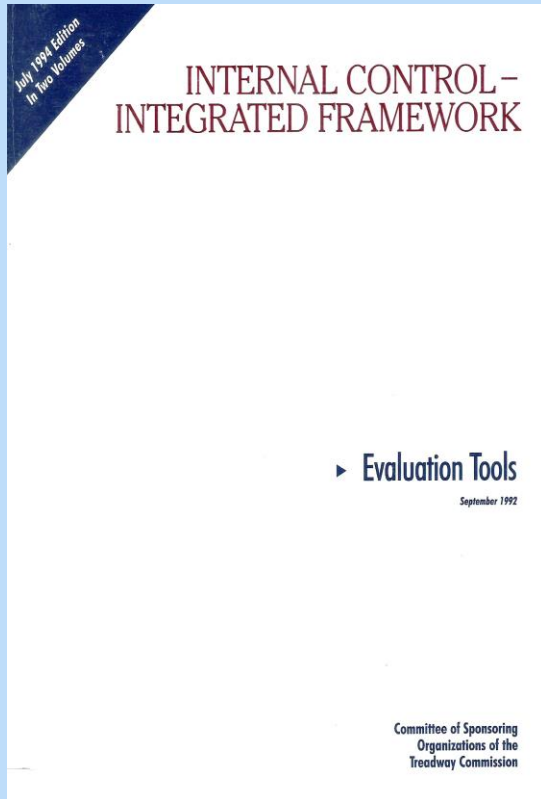
## I. COSO的發展



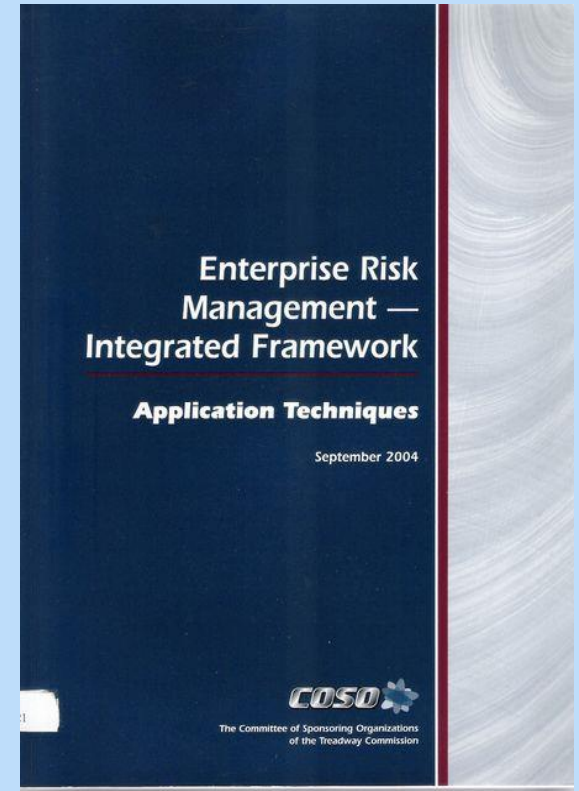
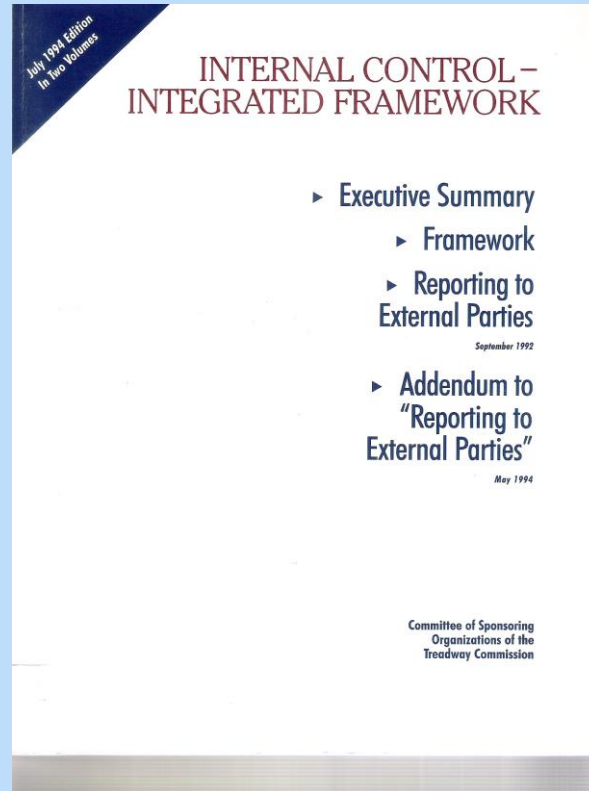
# COSO 發展史



# COSO : 1992、1994、2004年

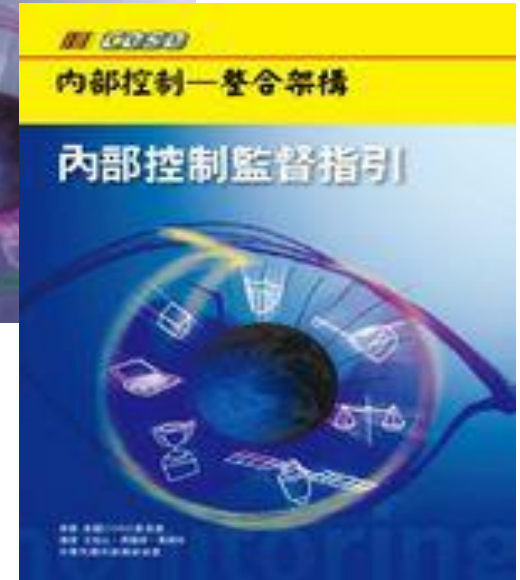
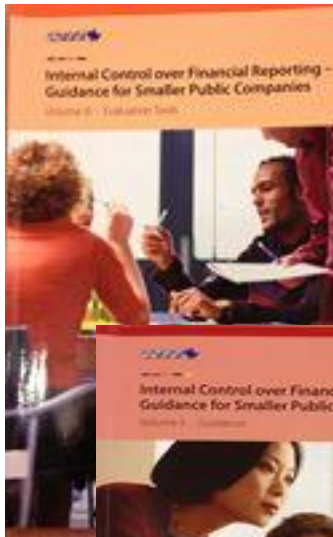


內部控制整體架構



企業風險管理-  
整合架構

# COSO : 2006、2009年





# COSO : 2012年(草案)

- An Update of COSO' s Internal Control – Integrated Framework



- Framework and Appendices (1992&1994)
- Executive Summary (1992 , 2006)
- Illustrative Tools for Assessing Effectiveness of a System of Internal Control (1992)
- **Internal Control over External Financial Reporting: A Compendium of Approaches and Examples (2006)**

# Guidance on Internal Control over External Financial Reporting (ICEFR)–Published Financial Statements

- A supplemental document to the **updated Framework**
- Provides **guidance** in applying the updated *Framework* to this sub-category of the Reporting objective
- Includes **approaches** and **examples** to assist management in designing and implementing internal control over external financial reporting
- Guidance will **not replace** or **modify** the updated *Framework*

# 內部控制整體架構

## II. 新COSO的特色



# Summary of Updates

## What's changed...

The experienced reader will find much familiar in the updated *Framework*, which builds on what has proven effective in the original version.

### What is **not** 不變者 (changing...)

1. **Definition** of internal control
2. **Five components** of internal control
3. The **fundamental criteria** used to assess effectiveness of systems of internal control
4. Use of **judgment** in evaluating the effectiveness of systems of internal control

### What is **changing**... 改變者

1. Codification of principles with universal application for use in developing and evaluating the **effectiveness** of systems of internal control (內控有效性)
2. Expanded **financial reporting objective** to address **internal** and **external**, **financial** and **non-financial** reporting objectives (財務與非財務)
3. Increased **focus** on operations, compliance and non-financial reporting objectives based on **user input** (使用者訊息)

# COSO 內部控制之定義比較

## 1992年：

內部控制被廣義地定義為一套過程，受到組織的董事會、管理階層及其他人員的影響，被設計來提供合理的確認以達成下列各類的目標：

1. 有效果和有效率的營運
2. 可靠的財務報導
3. 遵循相關法令

## 2012年：

內部控制為一套過程，受到組織的董事會、管理階層及其他人員的影響，被設計來提供合理的確認以達成下列各類的目標：

1. 有效果和有效率的營運
2. 可靠的報導
3. 遵循相關法令

# 1992 COSO vs. 2013 COSO

## 知悉與設計 承諾與實踐

### 要素排列順序不同



# 新COSO特色與IFRS相關

財務面

完整性

正確性

內控面

存在

功能

差異分析

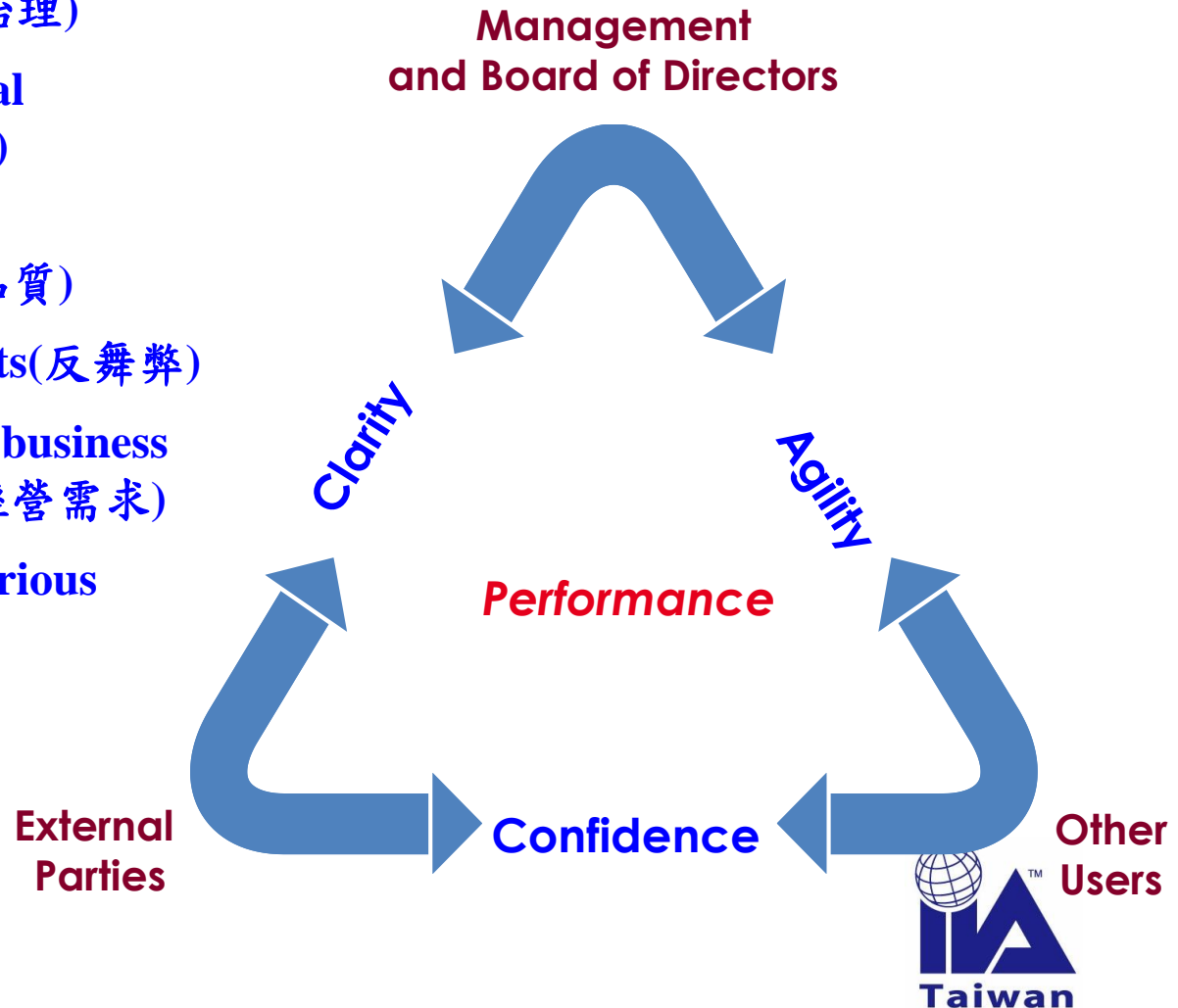
行動方案

修正追蹤

# Benefits of the Updated Framework

## 新COSO效益：藉著靈活、信賴、清楚 來提昇績效

- Improve governance(改善治理)
- Expand use beyond financial reporting (非財務報導應用)
- Improve quality of risk assessment(改善風險評估品質)
- Strengthen anti-fraud efforts(反舞弊)
- Adapt controls to changing business needs (調整控制因應萬變經營需求)
- Greater applicability for various business models  
(更適用於不同經營模式)





# Why Update What Works

ICIF works well today

Refresh objectives

Enhancements

ICIF will work better tomorrow

COSO's Internal Control – Integrated Framework (1992 Edition)

Address significant changes to the business environment and associated risks

Codify criteria to use in the development and assessment of systems of internal control

Increase focus on operations, compliance and non-financial reporting objectives

Updated, enhanced and clarified Framework

Principles  
Attributes

Expanded internal and non-financial reporting guidance

COSO's Internal Control – Integrated Framework (Draft, 2012 Edition)



# 將17項原則明確編纂至架構中

## Control Environment 控制環境

1. 對誠正與道德價值表明承諾
2. 執行監督之責
3. 建立結構、職權及責任
4. 展現留住適任人才之承諾
5. 實施課責

## Risk Assessment 風險評估

6. 指出攸關目標
7. 辨識及分析風險
8. 評估舞弊風險
9. 辨識及分析重大改變

## Control Activities 控制活動

10. 選擇及建立控制活動
11. 選擇並發展科技之一般控制
12. 制定相關政策及程序

## Information & Communication 資訊與溝通

13. 使用攸關資訊
14. 內部溝通
15. 外部溝通

## Monitoring Activities 監督活動

16. 進行持續性及／或個別評估
17. 評估及溝通缺失

# 新版COSO之實用性更高

新版COSO 能夠幫助組織有效果、有效率地發展及維持內部控制制度，來增加企業達成目標的可能性，以及因應商業和營運環境的改變。包括：

- 利害關係人對於**治理監督**的期望
- 市場及營運的**全球化**
- **商業模式**的改變
- 各種**法律、規章、準則**之國際化與複雜化
- 企業對於不斷進步**科技**之使用與依賴
- 監理機構對於預防及偵測企業**舞弊**之期望



# 韓國江南大叔演藝事業多元化



美國超市  
開心果

零食

廣告牌

# 新版COSO實用性更高(五大要素整體)

## -強調存在性、功能性、差異解釋

### 1. Overall Assessment of Internal Control Template



Assessment of Internal Control			
Entity or part of organization structure subject to the assessment (entity, division, operating unit, function)			
Objective(s) being considered for the scope of internal control being assessed		Considerations regarding management's acceptable level of risk	
Operations			
Reporting			
Compliance			
	Present? (Y/N)	Functioning? (Y/N)	Explanation/conclusion
Control Environment	↓	↓	↓
Risk Assessment	存在性	功能性	差異解釋
Control Activities			
Information and Communication			
Monitoring Activities			
<b>Are all components operating together in an integrated manner?</b>			
Evaluate if a combination of internal control deficiencies, when considered across components, represent a major deficiency.* <Update Summary of Deficiencies Template as needed>			
Is the overall system of internal control effective? <Y/N>*			
Basis for conclusion			

\* If it is determined that there is a major deficiency, then management must conclude that the overall system of internal control is not effective.

# 新版COSO實用性更高(各個要素)

## — 重視” 缺失類型” 與” 改善方案”

### 2. Component Evaluation Template

Component Evaluation – Control Environment				
1. <b>Demonstrates Commitment to Integrity and Ethical Values</b> —The organization demonstrates a commitment to integrity and ethical values.		Present? (Y/N)	Functioning? (Y/N)	Explanation/Conclusion
Identification No.	Internal control deficiency description	<b>Evaluate internal control deficiency severity:</b> (Consider whether the controls to effect another principle compensate for the internal control deficiency.) <b>Is internal control deficiency a major deficiency? (Y/N)</b>		List internal control deficiencies related to another principle that may impact this internal control deficiency
		Comments/Compensating Controls		
		  <b>強調：缺失、重大缺失及改善方案</b>		
2. <b>Exercises Oversight Responsibility</b> —The board of directors demonstrates independence from management and exercises oversight for the development and performance of internal control.		Present? (Y/N)	Functioning? (Y/N)	Explanation/Conclusion
Identification No.	Internal control deficiency description	<b>Evaluate internal control deficiency severity:</b> (Consider whether the controls to effect another principle compensate for the internal control deficiency.) <b>Is internal control deficiency a major deficiency? (Y/N)</b>		List internal control deficiencies related to another principle that may impact this internal control deficiency
		Comments/Compensating Controls		



# III. 內部稽核與G R C



國際專業實務架構

(適用於全世界**130**多個國家)

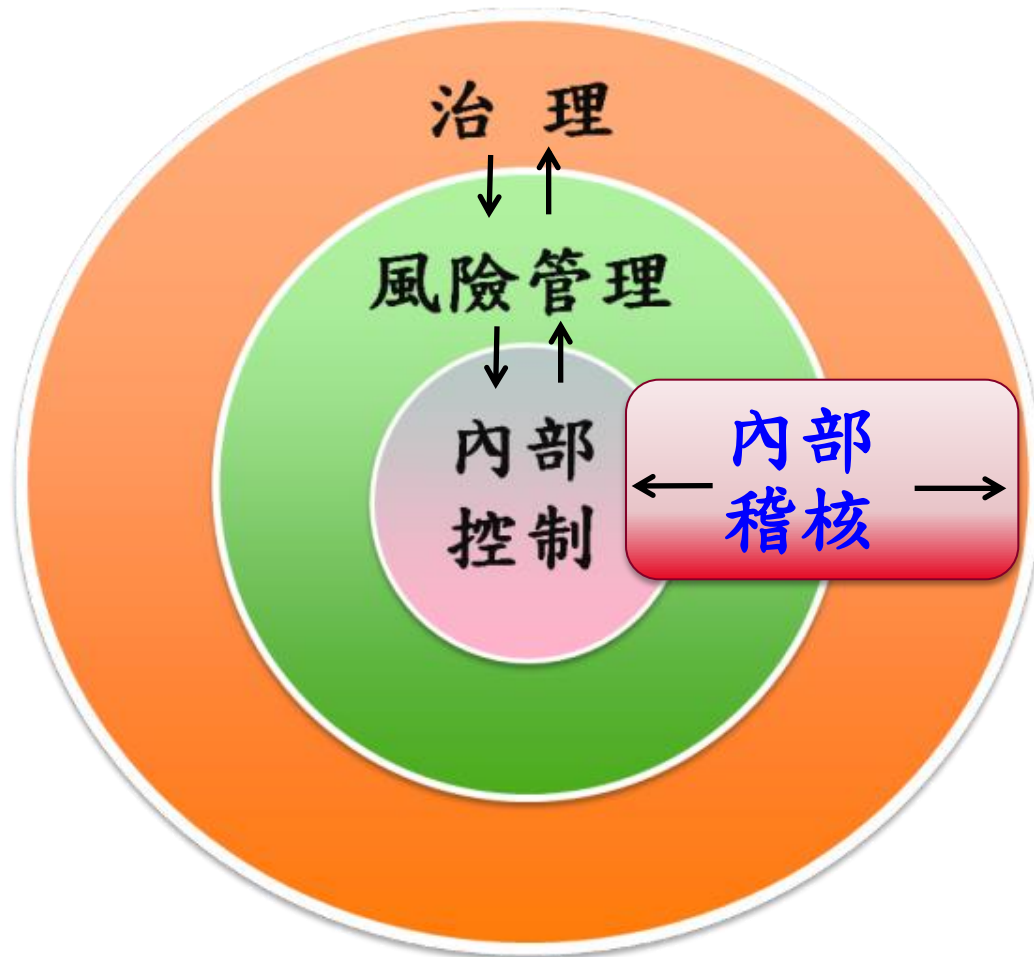
# 內部稽核之定義



內部稽核為獨立、客觀之確認性服務及諮詢服務，用以增加價值及改善機構營運。內部稽核協助機構透過有系統及有紀律之方法，評估及改善風險管理、控制及治理過程之效果，以達成機構目標。



# 內部稽核是GRC的基石



# 中華民國內部稽核協會

2013出版品



研究COSO及新知



積極參與國際會議



企業參訪與互動



主辦2013 ACIIA研討會



# 2013 ACIIA Conference

時間：2013年11月3日至5日

地點：台北圓山大飯店



# 王道治理：政府治理與企業治理



發想自孟子之王道思想，其核心主張係以民為本，百姓富足、安樂，自然能「保民而王」，實現國家之治理。企業經營應關注整個社會與環境之利益，力行企業社會責任，朝向永續發展目標。

荀子理念「春耕」、「夏耘」、「秋收」、「冬藏」，對應至「新興議題」、「熱門議題」、「最佳實務」、「自我評估」四大類，欲將時令生生不息、運行不輟的理念，運用在新世代永續經營的政府治理與企業治理。



# 主要專題演講者



**施振榮先生**

- 智融集團董事長
- 創辦泛宏碁集團，包括宏碁、明基、及緯創資通

**Paul J. Sobel, CIA, CRMA**

- 喬治亞太平洋公司 副總裁/稽核長
- 全球IIA總會2012-2013理事會資深副理事長



**Richard Chambers, CIA, CGAP, CCSA, CRMA**

- 全球IIA總會會長兼執行長
- 擁有逾35年內部稽核及相關領域的經驗

歡迎大家踴躍參與盛會!



為擴大參與  
102. 6.30 以前完成報名者  
享九折優惠



<http://www.aciiatpe2013.org>

