

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

Approved by the 8th Administrative Meeting on December 17, 2014, fall semester of Academic Year 2014
Amended and approved by the 6th Administrative Meeting on November 15, 2023, fall semester of Academic Year 2023

- I. These regulation rules have been established based on the " Audit Guidelines for Executing Research and Development Results of the Ministry of Agriculture, Executive Yuan's Technology Projects".
- II. People who have been nominated to the NSYSU Fund Audit Committee or people recommended by Fund Audit Committee members are given priority in their candidacy for the membership of the audit team.
- III. The audit team should objectively and fairly assist the organization being audited to inspect and review the implementation of the internal control system and provide suggestions for improvement in a timely manner.
- IV. The audit team shall convene an audit meeting two months before the actual audit, draw up an audit plan, and notify the organization being audited, requesting the organization being audited to submit a self-assessment report in accordance with its internal control system.
- V. An audit plan includes the following items:
 1. Audit key points.
 2. Audit scope.
 3. Audit items and time schedule.
 4. Assignment of audit work.
- VI. The audit team shall execute the audit work in accordance with the audit plan and determine the method of audit based on the purpose of the audit. The audit work shall be accurately and completely recorded and supporting information shall be attached to the audit record.
- VII. An audit record includes the following documents:
 1. Work papers
 2. Overall checklist
 3. The checklist of individual items
 4. The list of potential risks, items to be observed, and missing items

- VIII. The auditing work can be handled via sampling, and an appropriate sampling fraction is set according to the nature of the audit and the characteristics of the organization being audited.
- IX. If a member of the audit committee is a school employee, the member should avoid audits on his or her own organization or his or her own work.
- X. An audit report should be prepared for after an audit. The strengths, flaws, risks, and improvement suggestions found in the audit should be reported to the president for review, and then sent to the organization being audited.
- XI. The audit report shall be completed within two months of the end of the audit, but the convener may adjust the schedule as needed. The audit report may include the following items:
1. The background of the audit.
 2. The audit process
 3. The audit result.
- XII. The organization being audited shall propose an improvement plan for the deficiencies and risks found in the audit, and the improvement shall be executed according to the improvement plan.
- XIII. The audit team may conduct follow-up reviews of the organization being audited to check on the suggested improvement items.
- XIV. The audit plan and audit report and other audit-related data shall be kept for at least five years from the end of the audit.
- XV. During the execution of the audit by the audit team, if major breaches or the risk of major damage to the NSYSU are found, the team should immediately write a report to the president for handling. If the audit information involves privacy, confidentiality, illegal or improper behavior, and it is not appropriate to reveal the entire report to members of the organization being audited, a separate, content-appropriate report shall be made for disclosure.
- XVI. The regulation rules are adopted at Administrative Meeting, submitted to the President for approval and execution. Subsequent revisions are subjected to the same approval process.