

## 內部稽核組織及運作

### Internal audit organization and operations

2020.12.15

#### 一、內部稽核組織

##### Internal audit organization

- (一)本公司設立隸屬董事會之稽核處，掌理內部稽核制度之規劃與執行，設置總稽核一人、稽核主管及稽核人員，以督導與執行內部稽核工作。總稽核得視業務需要，調動各子公司之內部稽核人員辦理本公司及子公司之內部稽核工作。

E.SUN FHC set up an Audit Division that is directly subsidiary to the board of directors, responsible for the planning and implementation of the internal audit system, and setting up a chief auditor, audit supervisor and auditors to supervise and implement the internal audit work. The chief auditor is allowed to, if required by business, dispatch the internal auditors of a subsidiary company to conduct the internal audit task on the E.SUN FHC and subsidiary company.

- (二)稽核處之人事任用、免職、升遷、獎懲、輪調、考核及薪資報酬等，應由總稽核簽報，報經董事長核定後辦理。

The appointment, dismissal, promotion, reward/discipline, rotation, performance review and salary compensation of personnel in the Audit Division shall become effective after being reported by the chief auditor to chairman of the board.

#### 二、內部稽核運作

##### Internal audit operations

- (一)內部稽核單位應以獨立超然之精神，執行稽核業務，總稽核應每季向董事會及審計委員會報告稽核業務。

The internal audit unit which should perform audit business independently and honestly, the chief auditor is required to report its audit business to the board of directors and audit

committee quarterly.

(二)內部稽核單位對玉山金控每年至少辦理一次一般業務查核，每半年至少對本公司及子公司之財務、風險管理及法令遵循辦理一次專案業務查核，於查核結束日起二個月內作成內部稽核報告送請審計委員會及獨立董事查閱，並依主管機關規定申報。

一般業務查核報告內容包括下列項目：

1. 查核範圍、綜合評述、財務狀況、資本適足性、經營績效、資產品質、股權管理、董事會及審計委員會議事運作之管理、法令遵循、內部控制、利害關係人交易、各項業務作業控制與內部管理、客戶資料保密管理、資訊管理、員工保密教育、消費者及投資人權益保護措施及自行查核辦理情形，並加以評估。
2. 對各單位發生重大違法、缺失或弊端之檢查意見及對失職人員之懲處建議。
3. 金融檢查機關、會計師、內部稽核單位、自行查核人員所提列檢查意見或查核缺失，及內部控制制度聲明書所列應加強辦理改善事項之未改善情形。

The internal audit unit shall conduct a routine audit to E.SUN FHC at least annually; a special audit to E.SUN FHC and subsidiary company on its finance, risk management, and compliance with applicable acts and regulations at least semiannually. The internal audit report shall be prepared within 2 months following completion of the audit and delivered to the audit committee and independent directors for review, and shall be submitted in accordance with the regulations of the competent authority.

The contents of the internal audit report for routine business audits include the following items :

1. Audit scope; summary commentary; financial status; capital adequacy; operation performance; asset quality; management of shares; management of the operation of board of directors and audit committee; compliance with major acts, regulations, and rules; internal controls; interested party transactions; the control and internal management of all

business tasks; protection and management of customers' data; information management; management of customer data confidentiality; protection measures of consumers and investors and the results of self-inspection, and the evaluation to above matters.

2. Opinions for the major illegal errors or faults in all departments, and the suggestions for punishment for employees fail to fulfill their duties.
3. The examination comments or faults listed by the financial examination agency, accountants, internal audit unit (including the internal audit unit of the mother company), and self-inspection people, and the improvement status of items that enlisted as 'need further improvement' by the internal control statement.

(三) 內部稽核單位需督導、審核子公司呈報董事會議紀錄、會計師查核報告、金融檢查機關檢查報告、稽核計畫、內部稽核報告所提重大缺失事項及改善辦理情形或其他有關資料。

The internal audit unit shall monitor and review the board meeting minutes, CPA audit reports, examination reports issued by the financial examination agency, audit plans, reports on significant deficiencies identified in internal audit reports and the status of improvements thereof, and other relevant materials submitted by subsidiaries.

(四) 內部稽核單位每年對子公司內部稽核作業之成效加以考核，經報告董事會考核結果後，將其結果送子公司董事會作為人事考評之依據。

The internal audit unit shall evaluate the efficacy of the internal audit activities of subsidiaries annually, after having reported to the board of directors, send the evaluation results to the relevant subsidiary's board of directors for their reference in personnel evaluations.

(五) 內部稽核單位對金融檢查機關、會計師、內部稽核單位與內部單位自行查核所提列檢查意見或查核缺失及內部控制制度聲明書所列應加強辦理改善事項，應持續追蹤覆查，並將其追蹤考核改善情形，以書面

提報董事會及陳送審計委員會，並列為對各單位獎懲及績效考核之重要項目。

The internal audit unit shall continually conduct follow-up reviews on any examination opinions or audit deficiencies brought up by the financial examination authority, CPA, or internal audit unit, and on matters specified in the internal control system statement as requiring stronger improvement efforts, and submit a written report on the implementation of improvement of deficiencies to the board of directors, together with a copy to the audit committee, and list these as an important factor in the relevant department's performance evaluations.