

INTERNAL CONTROL AND RISK MANAGEMENT

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INTERNAL CONTROL

The importance and value of good corporate governance in companies has long been recognized. The concept embraces establishing effective internal controls and risk management within companies and is well recognized and supported world-wide. The Committee of Sponsoring Organizations of the Treadway Commission (“COSO”) has also established fundamental guidelines as to how companies should be directed and controlled.

Successful enterprises understand and manage risks associated with their businesses and operations. We believe that good corporate governance relies on a good culture, and setting the right “tone at the top”. Commitment is certainly required, and those at the top must accept that there are changes to be made and reallocate resources to incorporate those changes.

HOW OUR SERVICES BENEFIT YOU – STEPS FOR A BASIC FRAMEWORK

There are innumerable internal control measures available and risk management can take on a wide scope, and is not confined only to financial risk management. We can provide practical advice for your business such that achieving effective corporate governance can be done in the most cost-effective manner.

1. Planning – taking a bird’s-eye view, we aim to understand the functions and responsibilities of each department/division, and walk-through systems, observing controls
2. Identify, assess and prioritize risks – financial risks, operational risks, strategic risks, environmental and others
3. Quantification of risks – if at all possible! Assessing probability and measuring potential impacts and relationship between risks enables better risk management
4. Adoption of organizational and financial strategies, and assessing implementation and effectiveness
5. Training & Communications – as a continuing exercise to ensure effectiveness
6. Monitoring – periodic review, internal audit functions
7. Review & feedback – by far the most important

THE HLB HODGSON IMPEY CHENG GROUP ADVANTAGE

As a division of the HLB Hodgson Impey Cheng Group, a firm of Certified Public Accountants, Consultants and Business Advisers, we can offer a formidable range of additional professional services. HLB Hodgson Impey Cheng has a history in Hong Kong of over 60 years.

Our association with HLB International provides access to first class audit, tax and advisory services globally. HLB International, a world-wide network of independent professional accounting firms and business advisers, is represented in over 100 countries and 450 offices, covering every major jurisdiction and offering a service truly ‘Global in reach – Local in touch’.

内部控制及风险管理

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公司具备良好的企业管治的重要性和价值被公认已久。此一概念涉及在公司内部制定一套有效而又能获得世界各地认可和
支持的内部控制及风险管理。美国 COSO 委员会 (The Committee of Sponsoring Organizations of the Treadway Commission) 亦已制定
有关如何引领和控制公司的基本指引。

成功的企业能够了解和管理与其业务和营运有关的风险。我们相信良好的企业管治建基于良好的文化，「高层的取态」是基本
条件。良好的企业管治还需要作出承诺与参与接受必要之改变和分配资源以配合这些改变。

我们的服务如何助您运筹帷幄－制定基本架构的步骤

内部控制措施林林种种，风险管理亦可以涵盖非常广泛的范围，并不局限于财务风险管理。我们能够为阁下的业务提供实际
意见，使阁下可以具成本效益的方式达到有效的企业管治。

1. 规划－我们从整体上了解各个部门／分部的职能和职责，逐一检讨各系统，遵守控制措施
2. 识别、评估和按先后缓急处理将风险分类－财务风险、营运风险、策略性风险、环境和其它
3. 量化风险－尽可能的情况下，评估各种风险的影响和它们之间的关系，给予良好的风险管理
4. 采用组织性和财务策略－评估执行和有效性
5. 培训和沟通－作为达到有效性的持续措施
6. 监察－定期检讨、内部审计功能
7. 审阅及回应－最为重要的一环

本集团胜人一筹的优越条件

我们为 HLB 国卫会计师事务所集团的其中一个部门，集团中荟集不少执业会计师、顾问及业务谘询顾问。所以，我们有足够
能力为客户提供各种卓越的专业服务。HLB 国卫会计师事务所是 HLB 浩信国际旗下会计师事务所及业务顾问成员公司，在香港有超过六十年历史。

HLB 国卫会计师事务所为全球客户提供优质审计、税务及谘询服务。HLB 浩信国际业务遍布全球百多个国家合共四百五十多
个办事处，涵盖所有主要司法管辖区，所提供的服务能真正贯彻「环球网络，地区优势」这个口号。