

# **Chung Yuan Christian University Internal Control Committee Guidelines**

Passed by the 931st Expanded School Administration Council on May 7, 2015

Amended at the 956th Administrative Council on October 5, 2017

Amended at the 972nd Administrative Council on July 11, 2019

Amended at the 993rd Administrative Council on September 2, 2021

- Article 1. To improve risk management and internal controls, Chung Yuan Christian University established the "Chung Yuan Christian University Internal Control Committee" (hereinafter referred to as the Committee).
- Article 2. The Committee shall consist of 13 to 15 members. The President shall designate a Vice President or other appropriate personnel as the convener. The Dean of Academic Affairs, the Dean of Student Affairs, the Director of Research and Development, the Director of General Affairs, the Chief Secretary, the Director of the Personnel Office, and the Chief Accountant shall be ex officio members. The remaining members, both internal and external experts or scholars as needed, shall be appointed by the President for a one-year term.
- Article 3. The tasks of the Committee are as follows:
1. To deliberate on risk management policies and risk assessment and analysis results.
  2. To review the development and implementation effectiveness of the school's risk management mechanism and provide improvement suggestions.
  3. To examine the risks and significance of various operations and ensure their appropriateness.
  4. To review and strengthen internal control operations.
  5. To develop internal control guidelines.
- The Committee may designate a staff unit by the President to coordinate cross-departmental operations; the President or a designated appropriate person shall act as the convener.
- Article 4. The Committee shall hold at least one meeting per academic year and may hold special meetings when necessary.
- Article 5. The Committee meetings shall be convened only if more than half of the members are present. Decisions shall be made only with the consent of more than half of the attending members. Relevant personnel may be invited to attend when necessary.
- Article 6. These guidelines shall be approved by the Administrative Meeting and submitted to the President for promulgation and implementation. The same procedure applies to amendments.