

The Operation of Internal Audits

The Auditing Office provides the following services for *Poya*

- Annual audits

Every year, the Auditing Office formulates the audit plans in according with the risk assessment and the provisions of the competent authority, and the plans' implementation shall be approved by the Board. The audits include and not limited to the operational and legal compliance auditing.

- Project audits

According to the Board's and the top management's requirements of operation and management, the Auditing Office performs the project audits irregularly.

- Internal control systems for self-inspection

Every year, the Auditing Office plans the “internal control systems for self-inspection” in order for the operating personnel to regularly examine the legitimacy, feasibility and effectiveness. The results will be reviewed by the Audit Office and then presented to the Board afterwards.

- Project consultation

In order to improve the operational efficiency and effectiveness of *Poya*, the Auditing Office also provides the consulting service on advising the ways to improve the operational efficiency and the design of internal control system.