

項目顧問公司羅兵咸永道在社聯統籌第二次業務改善合作計劃中，為社會服務界別將管理審核的通用工具加以修訂及改良，使各非政府機構(NGOs)可以在機構管治及管理效益方面作出自我評估及制定改善行動。

自實施整筆過撥款的制度後，非政府機構要承擔財務及人力資源方面更重要的管理角色。這種改革帶來不斷提升的公眾監管要求及機構董事會和管理層對服務使用者、資助人、員工及公眾問責的要求。管理審核系統因而設計成一種自我運作的評審工具，讓機構可以藉此達成幾項目標：(1) 自我評估及檢視機構現時的「機構管治和管理系統」成熟程度，(2) 設立針對「機構管治和管理風險」的預警系統以便董事局和管理層及早作出前瞻性的行動，(3) 運用審核所得的結果制定持續改進機構管治和管理的行動計劃。

根據第二次業務改善合作計劃中參與機構所提的要求及羅兵咸永道對社會服務界別在管理審核方面的良好措施的專業研究，我們對第一次業務改善合作計劃中所設計的通用工具在幾方面進行修訂及改良，加強通用工具對不同性質、不同規模和不同服務複雜性的非政府機構的可運用程度、方便使用程度及適切程度。

我們設計了一本使用手冊，目的是幫助使用者了解及運用管理審核的通用工具以及協助機構內的知識傳播。為了達成這些目標，使用手冊不單只包括了管理審核的主要概念及知識，更包括詳細指引如何運用通用工具以執行一次管理審核的行動。

本使用手冊內容編排如下：

- 第 1 及第 2 部份介紹項目背景及通用工具的大綱；
- 第 3 部份介紹在 9 項不同管理範疇內的良好管理措施；
- 第 4, 第 5, 第 6 及第 7 部份解釋通用工具的內容及實施方法，工具包括管理審核的執行指引、挑選工具、自我評估問卷、審核報告及行動計劃表；
- 第 8 部份解釋在未來執行管理審核時不斷更新自我評估問卷內的良好管理措施的必要性及建議一些可行方法；
- 附件 A、B、C 及 D 分別列出整套包括 9 項管理範疇的自我評估問卷、挑選工具、審核報告及行動計劃表。

Introduction

PricewaterhouseCoopers (PwC) has enhanced the Management Audit (MA) common tools for non-government organizations (NGOs) to self-assess and identify improvement actions in their governance and management effectiveness under the 2nd Joint Business Improvement Project (JBIP) coordinated by The Hong Kong Council of Social Services.

With the introduction of LSG subvention mode, NGOs are assuming a more important role in aspects of finance and human resources management in their own organizations. The change brings about an increasing public scrutiny and requirement of accountability from their service recipients, funders, staff and the public on the NGO board and management. The MA system is thus designed as a self-administered assessment instrument for the NGOs to fulfil several objectives: (1) to self-assess the maturity of its agency governance and management system, (2) to provide an early warning system on agency governance and management risks for the agency board and management to act proactively and (3) to apply the results and findings from management audit and formulate action plans for continuous improvement.

The common tool designed in 1st JBIP was enhanced in several aspects based on the requirements and concerns raised by participating agencies of the 2nd JBIP and the professional research conducted by PwC in the MA good practices in the social service sector. The enhancements made to the common tool strengthen its applicability, user-friendliness and relevance to NGOs of different nature, size and degree of service complexity.

The purpose of this manual is to help users of the Management Audit (MA) system to understand and apply the common tools in the MA system as well as to facilitate the transfer of knowledge within the organization. To fulfill such objectives, this manual includes key conceptual knowledge on management audit and detailed guidance on the application of the common tools for implementation of a MA exercise.

This **Operation Manual** consists of the following sections:

- **Part 1 and 2** introduce the project background and the outline of the common tool.
- **Part 3** introduces the good management practices in 9 different management components.
- **Part 4, 5, 6 and 7** explain the contents and application of the common tools, namely the MA administration guide, the selection tool, the self-assessment checklists, the assessment report template and the improvement action plan template.
- **Part 8** explains the necessity and suggested methods to update the good practices in the self-assessment checklists for future application.
- **Appendices A, B, C and D** respectively contains the complete set of self-assessment checklists in the 9 MA components, the selection tool, the assessment report template and the improvement action plan template.