			Plan of Internal Audit in Year 2015								
	operation item		freq.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
1.Cycle of Marketing and Account Receivable	1.1 Marketing Planning	A01	yearly							V	
	1.2 Clientele and Credit Authorization	A02	half year				V			V	
	1.3 Sale	A03	yearly	V							
	1.4 Clientele and Purchase Orders	A04	half year				V			V	
	1.5 Delivery & stocks	A05	yearly							V	
	1.6 Sale Revenue, return & discount & complaint	A06	yearly								
	1.7 Receivable	A07	quarterly	V			V			V	
	1.8 Cost of Sales	A8	yearly							V	
	1.9 Gross Profit	A9	yearly							V	
2. Cycle of Procument and	2.1 Purchase Requisition	B01	yearly								
	2.2 Purchase Order venders management	B02	yearly								
	2.3 Receiving IPC	B03	yearly								
	2.4 Billing	B04	yearly								
	2.5 Payment	B05	yearly								
3. Cycle of Production	3.1 Production Planning	C01	yearly								
	3.2 Manufacturing Process Control	C02	half year			V					
	3.3 Quality Control	C03	half year			V					
	3.4 Material Acquisition and Return	C04	yearly								
	3.5 Inventory for Finished	C05	yearly								
	3.6 Idle and Scrap Material	C06	yearly								
	3.7 Warehouse Management	C07	yearly								
	3.8 Inventory Transfer	C08	yearly								
	3.9 Inventory Control	C09	yearly								
	3.10 Facility Maintenance	C10	half year			V					
	3.11 Industrial Safety and Hygiene	C11	yearly								
	3.12 Production cost3.12		yearly			V					
	3.13 Leftovers & castoffs	C12	yearly			V					
4. Cycle of Human Resource	4.1 Recruitment	D01	half year		V						
	4.2 On-job Training	D02	yearly						V		
	4.3 Working Hours Control	D03	yearly						V		
	4.4 Absence	D04	yearly						V		
	Measurement	D05	yearly						V		
	4.6 Welfare Management	D06	yearly						V		
	4.7 Resignation	D07	yearly						V		

	4.8 Retirement	D08	**yearly**						V		
5. Cycle of Finance	**5.1 Additional Paid In Capital & earnings**	E01	**yearly**								
	5.2 Capital Stock	E02	**half year**		V						
	5.4 Debenture & loan	E04	**yearly**								
	5.5 Cashier	E05	**half year**		V						V
	5.6 Petty cash & cash on hand	E06	**half year**		V						V
	5.6 Expenses	E07	**half year**		V						V
	5.7 Non-Operating Income & payment	E08	**yearly**								
	5.10 Accounting Operation	E09	**yearly**								
	5.11 Accounting archives Management	E10	**yearly**								
6. Cycle of real	**6.1 Gain**	F01	**yearly**	V							
	6.2 Transfer	F02	**yearly**	V							
	6.3 Insurance & Bookkeeping	F03	**yearly**	V							
7. Cycle of Investment	**7.1 Investment Acquisition**	G01	**yearly**				V				
	7.2 Investment Safekeeping	G02	**yearly**				V				
	7.3 Gains	G03	**yearly**				V				
	7.4 Investment Settlement	G04	**yearly**				V				
	7.5 Derivatives	G05	**monthly**	V	V	V	V	V	V	V	V
8. Cycle of R&D	**8.1 R&D Evaluation**	H01	**yearly**							V	
	8.2 R&D Process	H02	**yearly**							V	
	8.3 R&D Review and Document Management	H03	**yearly**							V	
	8.4 IPR's receiving, maintenance, usage	H04								V	
9. Cycle of Information System	**9.1 MIS Function and Responsibilities**	I01	**yearly**								
	9.2 System Development and Program Revision	I02	**yearly**								
	9.3 Edition of User's Manual	I03	**yearly**			V					
	9.4 Program and Data Access	I04	**yearly**			V					
	Output	I05	**yearly**			V					
	9.6 Database's process	I06	**yearly**			V					
	9.7 Files and Facility Safety Management	I07	**yearly**								
	9.8 The Procurement, Usage and Maintenance of Hardware and Software	I08	**yearly**								
	9.9 System Recovery Plan and Testing Process)	I09	**yearly**								
	9.10 The Control of Information System's Safety	I10	**yearly**								

	9.11 The Publication of Corporate Information	I11	**half year**			V					
10. Others	**10.1 Sealing Management**	J1	**half year**		V						V
	10.2 Check Management	J2	**half year**		V						V
	10.3 Budget Management	J3	**yearly**								V
	10.4 Properties Management	J4	**yearly**								V
	10.5 Endorsement、Commitments & Perhaps Commitments	J5	**quarterly**		V			V			V
	10.6 Responsibilities Empowering & Proxy	J6	**half year**					V			
	10.7 Capital Loaning	J7	**quarterly**		V			V			V
	10.8 Finance & Non-finance Information	J8	**yearly**								
	10.9 Subsidiaries Management	J9	**yearly**		V						
	Transaction	J10	**half year**					V			
	10.11 Financial Reporting	J11	**yearly**								
	10.12 Committee & BOD	J12	**yearly**								
	10.13 Insider Transaction	J13	**yearly**					V			
	10.14 Repurchasing stocks	J14	**nonscheduled**								
	10.15 Rule of integrity	J15	**yearly**								
	10.16 The application for	J16	**yearly**								
	10.17 The managing process of professional judgement for accounting policy & procedure of estimating	J17	**yearly**								
	10.18 Stock affair	J18	**yearly**								
	10.19 Private information protection	J19	**yearly**								
	10.20 The conformance of law & policy	J20	**yearly**								
	monthly total			6	11	11	8	6	8	12	10

Sep	**Oct**	**Nov**	**Dec**	total
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