

Annex 8

On-Site Inspection Plan for Communication Foundations

- I. The inspection plan is formulated in order for the National Communications Commission (hereinafter referred to as the Commission) to conduct on-site inspections on government-endowed communication foundations under its supervision and management.
- II. Strengthen the Commission's supervision on the government-endowed communication foundation, to improve the foundation's business, finance, accounting, personnel and organizational operations.
- III. The object of inspection is the government-endowed communication foundation whose establishment is approved by the Commission.
- IV. The inspection team is composed of the Commission's relevant departments and offices. Its members and division of responsibilities are as follows :
 - (I) Members of the inspection team :
 1. Convener: Appointed by the chairperson of the Commission.
 2. Team members: They are served by the Commission's Personnel Office, Accounting and Statistics Office, Secretariat Office, and the business management unit supervising the government-endowed communication foundation. Depending on the actual operation needs, the Commission's relevant departments and offices may participate or professional accountants may be invited to provide assistance.
 - (II) Division of responsibilities for inspection :
 1. Personnel Office: It is responsible for the inspection of salaries, bonuses, other compensation payments of the government-endowed communication foundation's employees and re-employment of retired personnel.
 2. Accounting and Statistics Office: It is responsible for the inspection of the government-endowed communication foundation's finance, accounting, budget, final accounts and other related matters.
 3. Secretariat Office: It is responsible for the inspection of the preservation, safe-keeping, utilization of the government-endowed communication foundation's property.
 4. Business management unit supervising the government-endowed communication foundation: It is responsible for serving as the contact and for the inspection of matters related to the government-endowed communication foundation's business.
 5. The Commission's other departments and offices: Join the inspection as needed for the case
The inspection team shall set up a point of contact to be responsible for the Commission's communication and correspondence with the government-endowed communication foundation.
- V. Inspection items :
 - (I) Relevant regulations on salary, bonus, other compensation payments and re-employment after retirement.
 - (II) Relevant regulations on budget preparation, budget execution, final accounts preparation, accounting system, etc.
 - (III) The processing of accounting affairs, complying with generally accepted accounting principles.
 - (IV) The preservation, safe keeping and utilization of the property provided by the Commission is in compliance with the relevant provisions of the National Property Act.
 - (V) Implementation status of business plans, work plans or major measure planning
 - (VI) The handling situations of the relevant suggestions for improvement from the Commission's latest inspection results
 - (VII) Other items added or removed according to the needs of various departments and offices
- VI. Inspection operating procedures :
 - (I) Inspection notice: The inspection team shall first send a notice to the government-endowed communication foundation in writing to indicate the inspection time and inspection items.
 - (II) The government- endowed communication foundation, according to the needs of the Commission, sends relevant information about the inspection items to the Commission within the specified time limit.
 - (III) Identity proof: When the members of the inspection team enter the inspection site, they shall wear their staff identification cards to show their identities.
 - (IV) Explanation by the inspection team: On the day of the inspection, the convener of the inspection team will briefly explain the purpose and focus of the inspection.

- (V) The report of the government-endowed communication foundation: The government- endowed communication foundation provides explanations on various inspection focuses.
 - (VI) Information access and on-site inspection: The government- endowed communication foundation shall prepare relevant information, files, equipment, etc., at an appropriate location for the inspection team to review. The inspection team may conduct the inspection at the location of the equipment as needed.
 - (VII) Exchange of opinions: The inspection team shall inquire the relevant personnel of the government-endowed communication foundation on related issues.
- VII. The members of the inspection team shall compile the inspection report according to the attached forms and send it to the team's point of contact for compilation within 15 days after the inspection is completed. The inspection report shall include a description of the current situation, problem analysis, conclusions and specific suggestions or handling opinions.
- After the team's point of contact has compiled the inspection report prescribed in the previous paragraph, it shall be reported to the chairperson of the Commission within one month after the inspection is completed.
- If the government-endowed communication foundation under inspection has matters that should be improved, the Commission shall notify the government-endowed communication foundation under inspection in writing for it to report the improvement to the Commission for future reference within 30 days.
- VIII. Handling of the Commission's inspection results :
- (I) Those violating the provisions of Article 33 or Article 34 of the Civil Code shall be dealt with immediately in accordance with the relevant provisions.
 - (II) Those violating the relevant regulations of the Foundation Act and the Regulations for the Establishment and Supervision of Communications Foundations shall be dealt with immediately in accordance with the relevant provisions; those violating other laws and regulations shall be transferred to the competent authority immediately for handling.
 - (III) If there is no illegal or improper matter, the case shall be reported to close.
- IX. Matters needing attention for inspection :
- (I) The government-endowed communication foundation shall assign personnel on site for the process.
 - (II) When conducting the inspection, the members of the inspection team shall keep confidential of the business secrets of the government-endowed communication foundation.
 - (III) If the government- endowed communication foundation evades, obstructs or refuses the inspection, the Commission will handle the matter in accordance with the provisions of Paragraph 2, Article 56 of the Foundation Act.