



**Report of the Audit Committee of  
Craigengower Cricket Club for the year 2023 / 24**

**紀利華木球會稽核委員會二零二三/二四年度工作報告**

Pursuant to Article 9 of the Club's Articles of Association ("AoA"), the Audit Committee ("AC"), comprising 12 Members who are not General Committee ("GC") members or Sub-committee members of the Club, held 11 full Audit Committee meetings in 2023 / 24 to measure and evaluate the effectiveness of the financial and operational activities of the Club. Its report is appended below for Members' attention:

根據本會組織章程細則第9條之規定，由12名非本會理事會或其他小組成員組成的稽核委員會，在二零二三/二四年期間舉行了11次會議，以考量及評估本會財務與運作的成效，並編纂出下列報告，供會員查閱：

Item 項目	<p style="text-align: center;"><b>Audit Committee's Findings &amp; Recommendations</b> 稽核委員會發現的問題及其建議</p>	<p style="text-align: center;"><b>General Committee's Responses / Follow-up Actions</b> 理事會的回應／跟進行動</p>
A	Club's Corporate Governance 本會的企業管治	
	<p>1. <u>Honorary Advisors (HA) Scheme</u> <u>榮譽顧問計劃</u></p> <p>(a) The establishment of the Honorary Advisor (HA) scheme which intends to recognize Special Voting Members' (SVMs) past contribution to the Club would stand a better chance of avoiding controversy if the establishment process is within the GC's ambit and the terms under the Club's AoA. However, the HA scheme became contentious when members became aware of the fact that each of the SVMs accepting the HA title were presented a set of Club's F&amp;B coupons worth HK\$500 together with a framed HA title commendation certificate at a dinner gathering on 4 March 2023. Club members were concerned that free treats and F&amp;B coupons would not only incur additional expenses for the Club, but also further polarize different Club member classes, especially when the treat and gift presentation happened just a few weeks before the 2023 AGM. In fact, such an act might have already violated the relevant guidelines of the Club on offering free treats to members on the eve of an AGM.</p> <p>榮譽顧問計劃旨在表彰特別遴選會員過去對會所的貢獻。如果設立過程中涉及的細節符合理事會的職權範圍和本會章程的條款，可以減少引起爭議的機會。</p>	



然而，顧問計劃數月前引起爭議，源於會員得悉於 2023 年 3 月 4 日舉行的晚宴上，每名接受榮譽顧問稱號的特別遴選會員均獲贈本會一套價值 500 元的餐券，以及一張印有榮譽顧問稱號的鑲框嘉許證書。本會會員擔心，贈送禮品和餐券會增加本會的開支，而由於禮品和餐券是在 2023 年週年會員大會舉行前僅個多月送出，這樣會進一步分化會內不同的會員階層。事實上，此舉可能已違反會所有關在臨近週年會員大會時向會員提供免費招待的指引。

(b) The AC opined that all GC members (as well as AC members who are SVMs) should have the awareness on potential conflict of interest when dealing with the Club's business which maybe in connection with their vested and personal interests, and deal with the said potential conflict of interest appropriately, e.g. by making a written declaration.

稽核委員會認為，所有理事會會員（以及作為特別遴選會員的稽核委員會成員）在處理可能涉及其利益及個人利益的本會業務時，應該意識到潛在的利益衝突，並適當處理該潛在的利益衝突，例如作出書面聲明。

Members of the GC 2022/23 have returned the F&B coupons to the Club. However, the GC is of the view that the cost of dinner of 4 March 2023 corresponding to members of the GC 2022/23 should not be borne by the members concerned as they were carrying out duties for the Club.

2022/23 年屆理事會的成員已將餐飲券退還給會所。然而，理事會認為 2022/23 年的理事會成員不應承擔 2023 年 3 月 4 日晚宴的費用，因為他們是在為會所履行職責。

2. Nominees' Rights

提名人的權利

- (a) Nominees' right to vote and stand for election under corporate nominee membership becomes an issue of controversy when the 2022-23 GC conflicting legal advices sought on the corporate membership status before the 2023 AGM. An extracted summary of the legal advice was passed to the AC in early April 2023 opining that the right of Nominees to vote and stand for election in the upcoming 2023 AGM (held on 28 April 2023) should be forfeited completely notwithstanding that they had been entitled to such rights since they joined the Club.

在 2022-23 年屆理事會於 2023 年會員大會前就公司提名人會籍的提名權及被選權尋求法律意見時，公司提名人會籍下的提名人有權投票及參選成為一個爭議問題。早在 2023 年 4 月初，提取的法律意見摘要被轉交給稽核委員會，認為提名人在即將舉行的 2023 年 4 月 28 日會員大會上投票及參選的權利應完全被取消，儘管自加入本會以來他們一直享有這些權利。

3. Proxy Voting

委任投票

- (a) For the first time, the GC adopted proxy voting in the AGM held in April 2023. This unprecedented move perceivably created unfairness in the process of the soliciting of votes, as members were prone to being misled into making a hasty decision. Informed choices are possible only if members are given enough time to digest all the

The GC has resolved at its meeting of 28 December 2023 that, the right to vote and stand for election of the Corporate Nominees shall be reinstated immediately.

理事會已在 2023 年 12 月 28 日的會議上決定，公司提名人的投票權及參選權應立即恢復。



information. For the first time, the AGM did not go through the proper procedure to consult Members.

理事會首次在 2023 年 4 月舉行的會員大會中採用了委任投票。這一前所未有的舉措在徵求投票過程中明顯造成了不公平，因為會員很容易被誤導而做出倉促的決定。只有在會員有足夠時間消化所有資訊時，才可能做出知情的選擇。但是首次，會員大會沒有按照適當的程序徵詢會員意見。

(b) Following the 2023 AGM, the GC put forward the matter in the EGM scheduled for 31 July 2023 to, among others, restore the right of Nominees to vote and stand for election in the future. However, the resolution concerning the proposed amendment of the AoA was not passed in the said EGM. It is expected that the 2023 elected GC would act positively and proactively to resolve any outstanding issues revolving around corporate membership arising from the results of the EGM of 31 July 2023.

Upon perusal of the Club's Articles of Association and the relevant sections of the Companies Ordinance (Ordinance), it is our understanding that:

1. Section 596(1) of the Ordinance stipulates that a Member is entitled to appoint another person as a proxy to exercise all or any of the Member's rights to attend and to speak and vote at a General Meeting of the Club. We have observed that the Club has, without fail, adhered to this legal requirement.
2. Section 588 of the Ordinance stipulates the General Rules on Votes enjoyed by a member, as well as a proxy. Section 588(4) provides that such General



Rules on Votes shall have effect subject to any provision of the Club's Articles.

3. The Club's Article 82 and 75 provide for the General Rules on Vote. Section 588(4) of the Ordinance bestows legal effect on these two Articles.
4. Article 82 stipulates that votes shall be given personally the Members present at a General Meeting or the proxies duly appointed by the Members who are entitled to vote **and there shall be no voting by proxy except where a poll is demanded in accordance with Article 75.**
5. Article 75 stipulates the circumstances upon the fulfillment of which constitutes "a poll is demanded". They are:
  - a. The Chairman declares that a resolution is carried, and
  - b. a poll is then demanded by not less than 5 Members present or by proxy... or by the Chairman.

According to the Club's Articles, proxy votes are only allowed in a General Meeting upon the fulfillment of conditions a. and b. as aforementioned. In the Annual General Meeting of the Club held in April 2023, both conditions were unfulfilled when proxies were invited and proxy voting was allowed in electing General Committee Members.

在 2023 年會員大會後，理事會於 2023 年 7 月 31 日安排的特別會員大會中提出了一項議題，其中包括恢復提名人在未來投票及參選的權利。然而，在該特別會員大會中未通過有關修改本會組織章程的決議。預計 2023 年當選的理事會會積

The General Committee resolved that proxy voting is not allowed in elections of the Annual General Meeting.

理事會通過，不允許在會員大會的選舉中使用委任投票。



極主動地解決由於 2023 年 7 月 31 日特別會員大會結果引起的公司會員資格的問題。

經查閱本會的章程和《公司條例》(條例)相關部分後，我們瞭解到：

1. 條例第 596(1)條規定，會員有權指定另一人作為委任人，行使該會員在會所的會員大會上出席、發言及投票的全部或部分權利。我們注意到會所一直遵守這一法定要求。
2. 條例第 588 條規定了會員和委任人享有的投票一般規則。條例第 588(4)條規定，這些關於投票的一般規則應適用於本會章程的任何規定。
3. 本會章程的第 82 條和第 75 條規定了關於投票的一般規則。條例第 588(4)條賦予這兩條款法律效力。
4. 本會章程的第 82 條規定，投票應由出席會員大會的會員或合法指定的委任行使，不得委任投票，除非根據本會章程的第 75 條要求進行投票。
5. 本會章程的第 75 條規定了構成“要求投票”的條件。它們是：
  - c. 主席宣佈某一決議通過，以及
  - d. 不少於 5 名出席或委任的會員要求進行投票，或由主席要求。

根據本會的章程，在滿足上述條件 a 和 b 的情況下，委任投票僅允許在會員大會中使用。於 2023 年 4 月舉行的會員大會上，在邀請委任人並允許委任投票選舉常務理事時，這兩個條件均未能符合。



4. Class Meeting

類別會議

- (a) Class voting used in the EGM in early April 2023 for the amendment of AoA to narrow the gap of the voting right between the SVMs and OVMs is another contentious issue as it is arguable to deploy split voting in the EGM to improve corporate governance of the Club in accordance with the Government's recommendations and requirements.

分組投票是另一個爭議性問題，早在 2023 年 4 月初的特別會員大會中，用於修訂本會組織章程以縮小特別遴選會員及普通遴選會員之間投票權差距。根據政府的建議和要求，爭論在於在特別會員大會中採用分組投票是否有助於改善會所的企業治理。

- (b) While the GC claimed that they had been acting proactively to lower the voting difference between OVMs and SVMs and improve the Club's corporate governance by end of 2023 including submitting a work plan to CSTB to secure government's assurance for the Club's land lease renewal, the GC's actions often do not align with their words (as can be seen in its insistence on split voting which lowered the chance of passage of the resolution to narrow the gap of voting rights, and its suddenly forfeiting of the rights of Corporate Nominees in the absence of good grounds).

然理事會聲稱他們一直積極行動，以在 2023 年底之前降低普通遴選會員及特別遴選會員之間的投票差異，並通過向文化體育及旅遊局提交工作計劃以確保政府對本會土地租約續期的保證，但理事會的行動往往與其言辭不符（例如堅持

Members of the GC is of the view that, in accordance with Section 87(4) and 188 of the Companies Ordinance, any variation of class rights in the AoA of a guarantee company requires a special resolution to be passed by a separate meeting of a class of members whose rights are varied by a proposed resolution.

Resolution for reducing the vote entitlement of SVMs from 5 to 4 was carried at the Class Meetings held on 14 December 2023.

理事會成員認為，根據《公司條例》第 87(4)條和第 188 條，對保證公司的章程中類別權利的任何變更都需要通過特別決議來通過，並由受提議決議影響的一類會員召開單獨的會議。

減少特別遴選會員的投票權從 5 票到 4 票的決議是在 2023 年 12 月 14 日舉行的類別會議上通過的。





分組投票降低了縮小投票權差距決議通過的機會，以及在沒有充分理由的情況下突然放棄公司提名人的權利)。

(c) The AC opined if and when legal advice is sought to affirm interpretation or clarification of any of the clauses under the AoA and related practices in Club's management, the GC should be well aware of the fact that the legal advice given may be in contrary to the existing practices of the Club, which have been in place for decades e.g. the right to vote and stand for election of the Corporate Nominees. In this connection, the GC should take into consideration the possible outcome and consequence as well as the reactions of the affected parties or class of members when changing the rules, in particular where the right of the affected parties would be forfeited. Potential conflict of interest is also an important issue. Any club member who intends to stand for election in the AGM shall declare his/her interest and exclude himself/herself from participating in the provision of legal advice which will infringe the right of the affected members to vote. In particular where the legal opinion adopted will foreseeably work to the candidate's advantage, the avoidance of conflict of interest becomes all the more important. The GC's moves to (i) change the rules on the status of Corporate Nominees, (ii) adopt split voting and (iii) proxy voting before the 2023 AGM are considered inappropriate and unreasonable and potentially harmful to the rights and entitlement of certain classes of Club members.

稽核委員會認為，如果需要尋求法律意見以確認對本會組織章程條款和會所管理相關實踐的解釋或澄清，理事會應該清楚知道，法律意見可能與會所長期以來實施的現行實踐相悖，例如公司提名人的投票及參選權。在這方面，理事會應



該考慮到在改變規則時可能產生的後果以及受影響方或會員類別的反應，特別是當受影響方的權利將被剝奪時。潛在的利益衝突也是一個重要問題。任何打算在會員大會參選的本會會員應該聲明他/她的利益，並排除自己不參與侵犯受影響會員投票權的法律意見提供。特別是當預見到所採納的法律意見將對候選人有利時，避免利益衝突變得更加重要。理事會的舉措 (i) 改變公司提名人地位的規則，(ii) 採用分組投票及 (iii) 在 2023 年會員大會之前允許委任投票被認為是不適當、不合理的，並可能對某些本會會員的權利及待遇造成損害。

5. 2023 GC's Letter to AC Chairman (dated 5 July 2023) on obtaining Full Document of the Legal Opinions prior to AGM

(a) The GC only released an extract of the legal opinion sought regarding the Corporate Nominees' right to vote and stand for election to all members before the AGM in 2023. The AC wrote to the GC to request the full legal opinion, including all the supporting information or arguments for the AC's detailed scrutiny, on the grounds that the legal opinion is obtained by a service purchased by the Club, and its deliberation and adoption would ultimately affect the interests of Club members.

(b) In its response to the AC on 5 July 2023, the GC denied the AC's request and queried the genuine need for the AC to have a copy or sight of the relevant supporting information and argument, justifying the opinion given by the legal advisor and suggesting that the AC's request is ultra vires according to Article 9(1) of Part B of the Club's AoA.

The GC resolved to allow inspection by a duly appointed representative of Audit Committee of the legal opinions concerned on the following conditions:

- i. The legal opinions are confidential information which are subject to the protection of the Confidentiality Policy and Agreement.
- ii. Inspection is accompanied by a staff member of the Club.
- iii. No copying whether by camera or phone or other device will be permitted and no such device will be permitted during inspection.
- iv. It will be limited to 2 hours.



- (c) The AC expressed doubts on the applicability of the non-disclosure right claimed by the GC in its letter dated 5 July 2023 and reiterated the AC's check and balance functions and its roles in ensuring the properness and effectiveness of the Club's management and legitimacy of the GC's management decisions. The AC cannot perform its roles and functions effectively if the GC refuses to grant the AC access to relevant information and documents.
- (d) The GC claimed that possible legal actions against the GC would be taken by Club members if and when the full legal opinion is disclosed. The GC did not provide any reasons or justifications for such claim.
- (e) In light of the above, the AC is of the view that the GC's refusal to disclose the full legal opinion has cast doubts on the substance of the legal opinion and hence also the legality and validity of the GC's decision which was made based on such legal opinion. More importantly, the lack of transparency in the decision-making process of the GC raises doubts about its competence in managing the Club's affairs.
- (f) The AC has reminded the GC in its letter of reply (dated 21 July 2023) that the former GC President had agreed in the last AGM on 28 April 2023 to let members to access the full legal opinion if they so desired. The 2023 GC should act in accordance with the GC's commitment to its members and release the full legal opinion to members upon request.

	<p>(g) The AC opined that the GC should be well aware of the fact that under Article 9(1) of the AoA, the AC members are elected “for the purposes of measuring and evaluating the effectiveness of the financial and operational activities of the club”, which includes all matters relating to the financial and operational activities of the Club. It is unreasonable and uncooperative for the GC to refuse the AC’s request for information in relation to a delivered service which has been procured using the Club’s money. If the GC continues to refuse to provide the relevant information and disclose the full legal opinion as requested by the AC for performing its lawful duties in this case, the AC would have no choice but come to the conclusion that the GC has failed to discharge its delegated duties in accordance with the AoA.</p>	
B	<b>Food &amp; Beverages (“F&amp;B”)</b> 餐飲	
	<p><b>Objectives:</b></p> <ol style="list-style-type: none"> <li>1. Review and analyse the financial performance of the F&amp;B Section;</li> <li>2. Review the operation structure of F&amp;B Section by analysing the direct cost, major expenses including staff costs; and</li> <li>3. Identify reasons for the huge loss incurred over the past few years.</li> </ol> <p><b>目標:</b></p> <ol style="list-style-type: none"> <li>1. 審查和分析餐飲部的財務業績；</li> <li>2. 通過分析直接成本及主要支出（包括員工成本），審查餐飲部的運營結構；</li> </ol>	

3. 找出造成過去幾年巨額虧損的原因

**Findings:**

**發現:**

The AC is unable to obtain the basic financial information of the F&B Section for the past few years, except for the year 2022 and the first quarter of 2023. The main reasons for the loss incurred in F&B section for year 2022 are due to the significant decrease in revenue arising from the COVID-19 pandemic outbreak. Also, having conducted an expenses-to-revenue ratio analysis and reviewed the organization chart and rosters of F&B staff for the respective periods, it has come to our attention that the staff costs are relatively high as most of the staff in the F&B Section are full-time staff. In other words, the Club suffered from bearing the same level of staff costs in the non-operating period or amid the weak external environment.

With the effect of Covid-19 subsiding, the F&B operation has gradually resumed normal. A total profit of \$1m was attained in the first two months of 2023. Unfortunately, since March 2023, the F&B operation failed to generate profit until December 2023. In particular, the performance of the Fortune Café is alarming as it was in deficit throughout the year of 2023.

The major reasons accounting for the continuous losses in the Fortune Café might due to:

- Unreasonably high part time staff cost in November 2023 (\$2.4m).
- The food quality served at the Fortune Café is inconsistent.

- The food price is considerably high thus not able to give attraction to Members.

The AC has performed a random check on the payroll supporting documents of the F&B part time staffs. One of the samples indicated the staff signature did not align with the other signatures signed by him.

The AC suggests to further investigate and extend the population size of sample to ensure this is a one-off event.

除了 2022 年及 2023 年第一季度外，稽核委員會無法獲得過去幾年餐飲部門的基本財務資訊。導致 2022 年餐飲部門損失的主要原因是由於新冠肺炎大流行爆發導致收入顯著下降。此外，通過費用收入比分析，以及審查相應時期的組織圖和餐飲部門工作人員的輪班表，我們注意到人員成本相對較高，因為餐飲部門的大多數工作人員是全職工作人員。換句話說，會所在非運營期間或在外部環境薄弱時期承擔了相同水準的員工成本。

隨著新冠肺炎的影響逐漸消退，餐飲運營已逐漸恢復正常。2023 年前兩個月實現了總利潤 100 萬。不幸的是，自 2023 年 3 月以來，餐飲運營未能實現利潤，直到 2023 年 12 月。特別是福星閣西餐廳的表現令人擔憂，因為在 2023 年整年中一直虧損。

福星閣西餐廳持續損失的主要原因可能是：

- 2023 年 11 月非常高的兼職人員成本（240 萬）
- 福星閣西餐廳提供的食品質量不一致
- 食品價格相當高，因此無法吸引會員。

稽核委員會對餐飲部門兼職工作人員的薪資支持文件進行了隨機檢查。其中一份樣本顯示，工作人員的簽名與他簽署的其他簽名不符。

稽核委員會建議進一步調查並擴大樣本量，以確保這是一次性事件。

### **Recommendations and suggestions**

建議與意見：

- (1) While understandably, the Club is required to manage the F&B services on our own, the Club could consult the Culture, Sports and Tourism Bureau (“CSTB”) and/or other Government parties to see if there is any feasible alternative of outsourcing only the operation function in order to resolve the high staff cost problem.

We understand that this might be a difficult task to carry out as a careful restructuring must be done in order to fulfill any future requirements or comments made by CSTB and/or other Government parties.

會所可以考慮雇用更多兼職工作人員，而不是全職工作人員。這樣，會所在成本控制方面更具靈活性；和 (1) 雖然可以理解，會所被要求自行管理餐飲服務，但本會可以諮詢文化、體育和旅遊局和/或其他政府部門，看看是否有任何可行的替代方案，僅外包運營功能以解決高人員成本問題。

我們明白這可能是一項艱難的任務，必須進行仔細的重組，以滿足文化、體育和旅遊局和/或其他政府部門對未來要求或意見的要求。

The General Committee is of the view that outsourcing of Club’s F&B Management is not encouraged by CSTB as it may invite criticism from the public / media and thus affect the lease renewal of the Club.

理事會認為，文化、體育和旅遊局不鼓勵會所的餐飲管理外包，因為這可能會招致公眾/媒體的批評，進而影響本會租約的續期。



(2) The food price of the Fortune Café should not be further increased as it will refrain Members' from patronizing. In addition, the part time staff cost and food quality should be critically reviewed and controlled by the F&B Panel.

福星閣西餐廳的食品價格不應進一步提高，因為這將阻止會員光顧。此外，兼職工作人員成本及食品質量應由餐飲小組進行嚴格審查和控制。

The F&B Panel is of the view that the recruitment of full time staff is difficult as the commencing monthly salary and its remuneration package offered by the Club is currently below market. In this connection, the General Committee approved to (1) adjust the monthly salary of the F&B positions whose are not aligned with the market and (2) reduce the number of daily working hours from 10 to 9.

It is believed that the enhancement in salary level and number of daily working hour can facilitate the recruitment of F&B full time staff.

On the other hand, in view of the unsatisfactory performance of the European Head Chef, the General Committee and the F&B Panel agreed that the staff concerned be terminated. A new European Head Chef has been appointed and reported duty on 8 March 2024. It is expected that the food quality of the Fortune Café will be improved under the leadership of the new European Head Chef.

餐飲小組認為，會所目前提供的月薪及薪酬方案低於市場水準，因此招聘全職員工困難。針對此問題，理事會批准(1)調整與市場不符的餐飲部職位的月





		<p>薪，及（2）將每日工作時間從 10 小時減少到 9 小時。</p> <p>相信提高薪資水準及每日工作時間的調整可以促進招聘餐飲部全職員工。</p> <p>另一方面，鑒於西餐總廚的表現不佳，理事會及餐飲小組一致同意解雇有關員工。已任命新的西餐總廚，並於 2024 年 3 月 8 日上班報到。預計在新西餐總廚的帶領下，福星閣西餐廳的食物質量將得到改善。</p>
C	Information Technology 資訊科技系統	
	<p>1. <u>Absence of capable I.T. manpower</u> <u>缺乏 IT 能力的人才</u></p> <p>The AC noted that the Club relies heavily on an external I.T. maintenance service provider to oversee the hardware and software of the Club.</p> <p>The AC shared the view that a capable I.T. staff should be recruited for overseeing and managing all I.T. services of the Club.</p> <p>稽核委員會注意到會所在電子硬件及軟件方面高度依賴外部 IT 維護服務供應商。</p>	<p>An I.T. Officer has been appointed in January 2024 and he is currently working on the following projects:</p> <ul style="list-style-type: none"> <li>- Liaising with related parties on the implementation of the ASPEN membership and accounting systems</li> <li>- Following up on the internet risk assessment of the Club.</li> <li>- Revising the allocation of wifi capacity for various locations of the Club.</li> </ul>



稽核委員會認為應該招聘一名有能力的 IT 人員來監督及管理會所所有 IT 服務。

2. Network security of the Club  
會所的網絡安全

After conducting a physical site inspection on the Club's I.T. network system and reviewing relevant documents, the AC observes that the network security of the Club should be strengthened and recommended that a thorough security risk assessment be carried out by an external service provider.

在對會所的 IT 網路系統進行實地檢查並審查相關文件後，稽核委員會觀察到會所需加強其網路安全，並建議由外部服務提供者進行徹底的網路安全風險評估。

IT 主管已於 2024 年 1 月就職，目前正在進行以下項目：

- 與相關方就 ASPEN 會籍和會計系統的實施進行聯繫
- 跟進會所的互聯網風險評估
- 修訂會所各地點的 WiFi 容量分配。

A security risk assessment has been carried out by an external company. After inspection, it is observed that:

- the in-house network was currently separated from the guest wifi;
- information contained inside the in-house server would not be exposed to outside party unless they had the "Super User IPs";
- data of the backup server was stored at the same network as that of system server.

It is recommended that the immediate action for the enhancement of the network security of the Club is to



	<p>3. <u>POS system</u> <u>POS 系統</u></p> <p>The AC noted that the POS system was not functioning normal in the late evening on 23 December 2023. With reference to the report from POS system contractor, it was due to insufficient storage space of the hard disk.</p>	<p>implement a firewall with UTM between the in-house network and public wifi. The I.T. Officer is obtaining quotations for WIFI network with MESH to provide single SSID.</p> <p>一家外部公司已經進行了安全風險評估。檢查後發現：</p> <ul style="list-style-type: none"> <li>- 內部網路目前與公用 WiFi 分開</li> <li>- 存儲在內部伺服器中的資訊除非具有“超級使用者 IP”，否則不會暴露給外部方；</li> <li>- 備份伺服器的資料存儲在與系統伺服器相同的網路中。</li> </ul> <p>建議會所加強網路安全的即時行動是在內部網路和公共 WiFi 之間實施帶有 UTM 的防火牆。IT 主管正在獲取 WIFI 網路與 MESH 提供單個 SSID 的報價。</p>
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	<p>The AC recommends that:</p> <ul style="list-style-type: none"> <li>- A sufficient level of storage of hard disk should be maintained.</li> <li>- Operation procedure for handling irregularities of I.T. equipment should be set up by the I.T. Officer, with the assistance of the I.T. Sub-committee.</li> </ul> <p>稽核委員會注意到在 2023 年 12 月 23 日晚上，POS 系統未正常運作。根據 POS 系統承包商的報告，這是由於硬碟的存儲空間不足。</p> <p>稽核委員會建議：</p> <ul style="list-style-type: none"> <li>- 應保持足夠水準的硬碟存儲空間。</li> <li>- IT 主管應在 IT 小組的協助下建立處理 IT 設備異常情況的操作程式。</li> </ul> <p>4. <u>Implementation of the ASPEN system</u> <u>ASPEN 系統的實施</u></p> <p>The AC noted that the data conversion of the ASPEN system is in progress. Staff of the Membership and Accounting Departments would discuss with ASPEN on the testing and training of the system.</p> <p>稽核委員會注意到 ASPEN 系統的資料轉換正在進行中。會籍和會計部門的員工將與 ASPEN 就系統的測試和培訓進行討論。</p>	<p>Agreed. 同意。</p>
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D	Elite Sports Associate ("ESA") 精英體育準會員	
	<p>The Audit Committee has identified four ESA players whose application form on file do NOT meet the requirements specified in Rules on ESA 4.08.15 (sports competition achievements requirements). Below are the requirements listed in Rules on ESA 4.08.15.</p> <p>“The applicant should have achieved eminence in one or more disciplines of the sports played at the club either locally or internationally by winning titles in the National Competition or International Open Competition or college or district level open competition or equivalent or is a current member of the Hong Kong representative team of that sport or the Hong Kong Junior squad. The applicant may apply by completing and submitting an application form with relevant supporting documents issued by the governing bodies or authorities of the sport in which the applicant excels.”</p> <p>The Audit Committee has informed the relevant sports convenor and General Committee on the findings with suggestion to follow up on these four cases to ensure the all requirements listed in Rules on ESA 4.08.15 are fulfilled by all ESA applicants.</p> <p>稽核委員會已識別出四名精英體育準會員的申請表格未符合ESA 4.08.15規則（體育比賽成就要求）中指定的要求。以下是ESA 4.08.15規則中列出的要求。</p> <p>“申請人應在會所舉辦的一個或多個項目中取得卓越成就，無論是在本地還是國際上贏得國家比賽或國際公開比賽的冠軍頭銜，或是大學或區級公開比賽的冠軍頭銜或相當水準，或是該項目的香港代表隊或香港少年代表隊的現任成員。申請人可以填寫並</p>	

提交一份申請表格，並附上該申請人擅長的體育項目的相關支援檔，該文件由該體育項目的管理機構或當局發出。”

稽核委員會已通知相關的體育召集人及理事會有關發現的情況，並建議跟進這四個案例，以確保所有精英體育準會員申請人均符合 ESA 4.08.15 規則中列出的所有要求。

(1) The Audit Committee has raised some questions on the objectives of the ESA program:

- Do the ESAs need to win matches for CCC?
- Are they supposed to promote sports within the Club?
- Will they eventually become OVMs actively participating in sports?
- How can they help to raise the level of sports skills of members?
- Can they serve as mentor to the juniors?

稽核委員會就精英體育準會員計劃的目標提出以下問題：

- 準會員是否需要為紀利華木球會贏得比賽？
- 他們是否要於會所內推廣體育運動？
- 是否預期他們未來會成為積極參與體育運動的普通遴選會員？
- 他們是否/如何可幫助提高會員的運動水平？
- 他們是否可扮演培育青少年運動員的角色？

(2) At present, the ESAs are very dedicated to winning matches for CCC. In addition to the latest Rules set out in 2015, it is opined that both the ESA and CCC will benefit from identifying/adopting the following:

- Clearly defined targets to become an OVM (minimum number of years of engagement, minimum number of matches played (annual and accumulative), minimum winning percentage (annual and accumulative))
- Reviewing the results every 3 months and implementing action plans for subpar performance
- Any other measures if any quarterly or annual targets are not met.

目前，精英體育準會員非常專注於為本會贏得比賽。除了 2015 年制定的規則外，可以考慮以下對會所及精英體育準會員都有利的措施，以改善計劃：

- 明確的目標成為普通遴選會員（參與的最低年數，每年和累計參加的最低比賽次數，最低勝率（每年和累計））
- 每 3 個月審查結果並為表現不佳制定行動計劃
- 如果未達到任何季度或年度目標，則採取任何其他措施。

(3) Findings on the ESA program for Golf, Squash, and Tennis sections:

就高爾夫球、壁球和網球部門精英體育準會員計劃的調查結果：

For Squash section

- a. As of September 2023, no ESA member.
- b. Convenor has recently offered to a prospective player but the player decided to join another club.
- c. There were a few guest players before but had resigned due to a variety of reasons.
- d. Major factor to successfully recruit ESA players is the availability of similar level of players to practice with.
- e. Convenor will review acceptance criteria and targets to become OVM once willing prospective player is identified.

就壁球部門的調查結果：

- a. 截至2023年9月，沒有精英體育準會員。
- b. 召集人最近向一位潛在球員提供了機會，但該球員決定加入另一間會所。
- c. 之前有一些客席球員，但因各種原因退隊。
- d. 成功招募精英體育準會員的主要因素是有類似水準的球員可一起練習。
- e. 一旦確定潛在球員，召集人將審查接受標準和成為普通遴選會員的目標。

For Golf section

- a. As of September 2023, no ESA member.
- b. Convenor is willing and eager to contribute to this program.



- c. Due to the lack of facilities (real grass practice green, driving range with considerable length, etc), it is very difficult if not impossible to recruit competitive players.
- d. Major factor to successfully recruit ESA players is not only the availability of facilities, but also similar level of players to practice with.
- e. Convenor has no plan to accept ESA for now.
- f. Convenor will review acceptance criteria and targets to become OVM once willing prospective player is identified.
- g. One possibility is to start with our junior members. Teach them the basic strokes at our current driving range while they learn at other facilities as well.

就高爾夫球部門的調查結果：

- a. 截至2023年9月，沒有精英體育準會員。
- b. 召集人願意並熱切地為該計劃做出貢獻。
- c. 由於缺乏設施（真草練習場、長度足夠的練習場等），要招募有競爭力的球員非常困難，甚至不可能。
- d. 成功招募精英體育準會員的主要因素不僅是設施的可用性，還有類似水準的球員可一起練習。
- e. 召集人目前沒有接受精英體育準會員的計劃。
- f. 一旦確定有意潛在球員，召集人將審查接受標準和成為普通遴選會員的目標。
- g. 一種可能性是從我們的青少年會員開始。在我們目前的練習場教他們基本揮桿技巧，同時也在其他設施學習。



For Tennis Section

- a. Two ESAs were interviewed.
- b. One of which has no record of her tournament results stated in her ESA's application form. Performance (won 2 out of 9 sets) and participation (3 out of 9 matches) of the ESA concerned in league match does not live up to the general expectation of an elite player.
- c. Another ESA concerned was demoted to Division B and her participation in league matches was relatively low (3 out of 9 matches). Playing an elite player in Division B does not meet the general expectation.

就網球部門的調查結果：

- a. 有兩位精英體育準會員接受了面試。
- b. 其中一位在精英體育準會員的申請表中沒有記載她的比賽成績。該精英體育準會員在聯賽比賽中的表現(9場中贏了2場)和參與度(9場比賽中出席了3場)未達到精英球員的一般期望。
- c. 另一位精英體育準會員被降級至B組，她在聯賽比賽中的參與度相對較低(9場比賽中出席了3場)。在B組中與精英球員對打未達到一般期望。

Recommendations or suggestions:

建議或意見：

- (1) Community Service within CCC:



- Minimum number of hours playing with members and workshops (annual and accumulative)
- Minimum number of hours coaching the juniors (annual and accumulative)

本會內的社區服務：

- 參與本會運動工作坊的最低時數(年度和累計)
- 培育青少年的最低時數(年度和累計)

(2) An ESA Score Sheet to be submitted and recorded every 3 months:

- Information on matches played every quarter (number of matches played, and the results) submitted by each ESA, reference check by office staff
- Incorporating statistics for the last quarter and Year to Date (YTD), and the annual statistics; comparison should be made with targets prepared by office staff
- Recording the number of hours of community service in CCC (annual and accumulative; comparison to target should be made) to be submitted by each ESA, reference check by office staff
- The above-mentioned information should be made available to all members

每三個月向所有會員提供一份所有精英體育準會員的成績報告，細節如下：

- 每位精英體育準會員提交的每季度比賽結果(比賽場次，勝負場次)，由會所辦公室職員進行核實
- 由辦公室職員準備上季度、年初至今(YTD)及年度統計數據，並與目標進行比較
- 每個精英體育準會員提交參與本會社區服務的時數（年度及累計，並與目標作出比較），紀錄及結果由辦公室職員核實
- 辦公室職員負責發送季度成績報告給所有會員

(3) Clearly defined targets for ESAs to become an OVM:

- Minimum number of matches
- Minimum winning percentage
- Minimum number of hours of community service in CCC (annual and accumulative)

清晰列明精英準體育會員成為普通遴選會員的要求：

- 最低比賽場數
- 最低勝率
- 在本會社區服務的最低時數(年度及累計)

(4) ESAs applying to become an OVM:

- Sponsored by corresponding sports convenor and one sub-committee member

<ul style="list-style-type: none"> <li>- Application information should be made available to all members; members to submit their feedback within 1-3 months</li> <li>- Final decision to be made by the General Committee</li> </ul> <p>有關精英體育準會員申請成為普通遴選會員的建議：</p> <ul style="list-style-type: none"> <li>- 需要由相應的體育小組召集人及一名體育小組成員提名</li> <li>- 需要向所有會員公佈申請、成績報告及相關訊息，會員可以於一至三個月內提出反饋意見</li> <li>- 由理事會作出最終決定</li> </ul> <p>(5) Minimum F&amp;B Monthly Spending:</p> <ul style="list-style-type: none"> <li>- 3-tier minimum spending be introduced (for members aged under 18, under 21, and aged 21 or above)</li> </ul> <p>有關每月最低餐飲消費的建議</p> <ul style="list-style-type: none"> <li>- 設立 18 歲以下、21 歲以下及 21 歲或以上的 3 級制最低消費額</li> </ul> <p>(6) Rights of ESAs:</p> <ul style="list-style-type: none"> <li>- Same as member's children for those aged under 21</li> </ul>	<p>The Lawn Bowls Sub-committee is of the view that as ESAs are only associates of the club and not proper members, their rights and privileges should not be compared with OVMs. Most of the ESAs are still students and it will be counter-productive to ask them to shoulder more expenses in addition to their monthly fees. The main aim for ESAs is to enable them to join at significantly reduced rates of entry such that young athletes can use club facilities for training. Additional charges will be in the opposite direction. The present market for young athletes particularly in Lawn Bowls</p>
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<ul style="list-style-type: none"> <li>- For those who are 21 and above, their spouse and children may use the facilities of the Club as a guest upon payment of relevant fees (same as current practice for guests)</li> </ul> <p>精英體育準會員權利</p> <ul style="list-style-type: none"> <li>- 21 歲以下與會員子女相同</li> <li>- 21 歲及以上精英體育準會員的配偶及子女可以會員客人身份使用會所設施，並須支付相關費用(與現行做法相同)</li> </ul>	<p>is very tight and good candidates are in great demand. It is not necessary to impose additional barriers on the admission of ESAs.</p> <p>The Tennis Sub-committee has reservation on the suggested imposition of minimum F&amp;B monthly spending on ESAs as most of them are students.</p> <p>The General Committee also disagreed with the proposed imposition of a minimum monthly spending on the ESAs as it is expected to invite opposition from the Government. They references the disagreement of HAB (currently CSTB) on the proposed ESA's monthly subscription fee of \$1,000, in which the Club had to reduce it to \$500.</p> <p>草地滾球小組認為，由於精英體育準會員只是會所的準成員，並非正式會員，因此不應將他們的權利及特權與普通遴選會員相提並論。大多數精英體育準會員仍然是學生，要求他們除了每月費用之外承擔更多開支將是適得其反的。精英體育準會員的主要目的是使他們以大幅度降低的入會費率加入，以便年輕運動員可以使用會所的設施進行訓練。額外收費將會產生相反的效果。目前特別是在草地滾球領域，年輕運動員的市場非常緊俏，優秀的候選人</p>
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<p>(7) Tennis ESAs:</p> <ul style="list-style-type: none"> <li>- Update both players' latest profile with a Tennis Resume.</li> <li>- Immediate evaluation of both players' ability, physical condition and all aspects related to their competitiveness.</li> <li>- Players can be assigned to most appropriate team for future league matches based on the evaluation results.</li> <li>- It may be premature to assign any of the above players to any particular team before the evaluation as it is the best interest of the Club to best utilize the ESA players for best league match results.</li> </ul>	<p>需求很大。並不需要對精英體育準會員的錄取加設額外障礙。</p> <p>網球小組就建議對精英體育準會員施加最低餐飲月消費額表達保留意見，因為他們中的大多數是學生。</p> <p>理事會也不同意對精英體育準會員施加最低月消費額的建議，因為預計將引起政府的反對。他們提到 HAB（目前是 CSTB）曾反對本會把精英體育準會員每月會費定於 1000 元，會所不得不將其降低至 500 元。</p> <p>It has been circulated to the Tennis Sub-committee for comments.</p> <p>已將此內容傳遞給網球小組作考慮。</p>
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	<p>網球的精英體育準會員：</p> <ul style="list-style-type: none"> <li>- 更新兩位球員的最新檔案與網球簡歷。</li> <li>- 立即評估兩位球員的能力、身體狀況及與競爭力有關的所有方面。</li> <li>- 根據評估結果，可將球員分配至最適合的隊伍參加未來的聯賽比賽。</li> <li>- 在評估之前將任何以上球員分配到任何特定隊伍可能還為時過早，因為會所最好利用精英體育準會員以取得最佳聯賽比賽結果。</li> </ul> <p>AC members noted that they have spent considerable efforts to review and engage in ESA scheme. AC recommends setting up an independent sub-group in the GC solely focused with the duty of overseeing ALL ESA matters.</p> <p>稽核委員會成員指出他們已經付出了相當大的努力來審查和參與精英體育準會員計劃。稽核委員會建議在理事會中設立一個獨立的小組，專門負責監督所有精英體育準會員事宜。</p>	<p>GC is of the view that matters of ESA should be handled by the respective sport Convenor.</p> <p>理事會認為精英體育準會員的事宜應交由相關體育召集人處理。</p>
E	Building Services 建築服務	
	<p>1. <u>Issue on the Renewal of Certificate of Compliance (“CoC”)</u> <u>有關合規證書續期問題</u></p> <p>The Audit Committee learned that a payment to an architectural firm (the firm), which</p>	



was committed by the Building Sub-committee 2022/23, had been put on hold by the current Building Sub-committee.

The AC learnt that during the process of renewing the Club's Certificate of Compliance in 2022, the Club was informed by the Home Affairs Department ("HAD") that documents of some of the A&A works done by the Club had not been submitted to them yet. Therefore, the Building Sub-committee 2022/23 had, with the approval of the General Committee 2022/23, appointed an architectural firm to follow up with the provision of documents as required by HAD.

Recently, a member of the current Building Sub-committee considered the service fee charged was relatively high and approached the said firm for a fee reduction. However, the firm declined for the reason that the agreement signed should be respected and that they had almost completed the work.

The Audit Committee is of the view that the Club should settle the payment as committed; otherwise, the Club will be at risk of being sued by the said firm.

稽核委員會得知，本屆建設小組委員會暫緩一筆 2022/23 年度建設小組委員會承諾支付給一家建築公司（該公司）的款項。

稽核委員會獲悉，在 2022 年更新會所的合規證書的過程中，會所被民政事務總署告知，本會進行的一些 A&A 工程的檔案尚未提交給他們。因此，2022/23 年建築小組委員會在 2022/23 年理事會的批准下，委託了一家建築公司跟進提交民政事務總署要求的檔案。

The issue is under discussion of the General Committee.

該問題正在理事會討論中。

最近，當前建設小組委員會的一名成員認為服務費用相對較高，並向該公司要求降低費用。然而，該公司拒絕了，理由是應尊重簽訂的協議，而且他們幾乎已完成工作。

稽核委員會認為會所應該按承諾支付款項；否則，會所將面臨被該公司起訴的風險。

2. Variation order for the operable partitions replacement work

更換屏風工程的變更工程指令

A variation order of \$40,000 was received before the commencement of replacement of the operable partitions at the Braidwood's Hall.

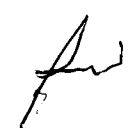
The AC learnt that, after receiving the tenders for the replacement work concerned, the Building Sub-committee interviewed the three tenderers with lowest price quoted, and resolved to recommend the second lowest tenderer which is the highest-score tenderer, be appointed for the work. After the award of the contract, the contractor inspected the condition of the existing railing system and suggested that variation work of making minor replacement of joints of the railing system be done, with an additional cost of \$40,000.

The tender document and the scope of work were reviewed by members of the AC who, after the review, is of the view that variation order before commencement of the

It was explained by the responsible member of the Building Sub-committee that after site inspection by the awarded contractor, the contractor pointed out that replacement of joints of the railing system was required and the price quoted was \$40,000 in addition of the original contract sum of \$488,000.

Member of the GC shared the view that it would be better to re-tender the replacement work when a variation work is suggested before commencement of the work.

建設小組委員會的負責成員解釋指，承包商在現場



work is not desirable.

在開始布雷活堂更換屏風工程前，收到了一份 40,000 元的變更工程指令。

稽核委員會得知，在收到有關更換工程的投標後，建設小組與三家報價最低的投標者進行了面談，並決定推薦第二低價格的投標者，即得分最高的投標者。簽訂合同後，承包商檢查了現有路軌系統的狀況，建議進行小型路軌系統接頭更換工程，額外費用為 40,000 元。

稽核委員會成員審查了投標文件和工作範圍後，認為在工程開始前發出變更工程指令是不理想的。

3. Replacement of LED lighting system  
更換 LED 照明系統

The AC noted that the Club is planning to replace the lighting system of the Outdoor Lawn Bowls Green with LED lighting. The following concerns regarding the tender document for the replacement of LED lighting system at the Outdoor Lawn Bowls Green were raised by the AC:

- The specifications of work were not comprehensive;
- The validity date of tender price should be stated by the tenderer; and
- Cost of replacement of lights after warranty (including supply of labor) should be stated by the tenderer.
- The required lux level of 500 lux should be re-considered as the requirement of

檢查後指出，需要更換路軌系統的接頭，報價為 40,000 元，此為原始合同金額 488,000 元的額外費用。

理事會成員同意稽核委員會的看法，認為在工程開始之前建議進行變更工作時，最好重新招標更換工作。



<p>Australian Standards was 200 lux (for national competition).</p> <ul style="list-style-type: none"><li>- Means of access for the replacement of lighting should be considered.</li></ul> <p>It is recommended that the following information / requirements should be provided / fulfilled by the tenderers:</p> <ul style="list-style-type: none"><li>- Product specifications (including but not limited to color temperature, lifetime, weight, lamp size, min and max operating temperature, circuit breaker, etc.).</li><li>- 5 year warranty minimum on parts guaranteed by both the original manufacturer and local contractor (this is normal practice in HK)</li><li>- Wiring diagram.</li><li>- Power and current requirement of each light, each light pole and entire lighting network.</li><li>- Cabling requirements and specifications.</li><li>- Power usage saving analysis.</li><li>- If new light pole is required, must be equipped with ladder (cat walk). Safety compliance.</li></ul>	<p>The recommendations would be circulated to the Building Sub-committee for consideration.</p> <p>建議將傳達給建設小組委員會考慮。</p>
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- Measured lux level after installation
- Serviceable parts inside the pole (at ground level).
- Corrosion resistant hardware.
- Dispose of existing lights, unnecessary brackets and secure devices.
- Clean up the site
- One-time parts and labor costs.

稽核委員會注意到會所計劃將室外草地滾球場的照明系統更換為 LED 照明。  
稽核委員會對此計劃的招標文件提出了以下問題：

- 工作規格不夠全面；
- 投標人應列明投標價格的有效日期；
- 投標人應列明在保修期後更換燈具的成本（包括勞動力供應）；
- 應重新考慮所需的照度(500 lux)，因為澳洲（用於國家比賽）標準要求為 200lux。
- 應考慮更換照明系統的方式。

建議投標人應提供/滿足以下資訊/要求：

- 產品規格（包括但不限於色溫、壽命、重量、燈具尺寸、最小和最大工

	<p>作溫度、斷路器等)。</p> <ul style="list-style-type: none"> <li>- 由原廠和本地承包商保證的零件最低5年保修期(在香港是正常做法)。</li> <li>- 接線圖。</li> <li>- 每盞燈、每個燈柱和整個照明網絡的電源和電流需求。</li> <li>- 電纜需求和規格。</li> <li>- 節能分析。</li> <li>- 如果需要新的燈柱，必須裝有梯子(行走橋)。符合安全標準。</li> <li>- 安裝後的實測照度水準。</li> <li>- 燈柱內可維修的零件(在地面水平)。</li> <li>- 耐腐蝕的硬體。</li> <li>- 處置現有燈具、不必要的支架和固定裝置。</li> <li>- 清理現場。</li> <li>- 一次性零件和勞動力成本。</li> </ul>	
F	Miscellaneous 其他事項	
	<p>1. <u>Scheduling of EGM</u> 特別會員大會會議安排</p> <p>EGMs held on 31 July &amp; 4 September 2023 (for passing the resolution on reducing the vote entitlement of SVMs from 5 to 2) and on 14 December 2023 (for passing the resolution on reducing the vote entitlement of SVMs from 5 to 4) were scheduled on a weekday's afternoon at 2:30pm.</p>	

The AC is of the view that such arrangement is not desirable as most of the Members are supposed to be at work during the meeting time. In view of the importance of the proposed resolutions, the General Committee should schedule the EGM at a time that can accommodate the majority of Members.

2023年7月31日及9月4日（用於通過將特別遴選會員的投票權從5票降至2票的決議）和2023年12月14日（用於通過將特別遴選會員的投票權從5票降至4票的決議）的特別會員大會會議安排在工作日下午2:30舉行。

稽核委員會認為這樣的安排並不理想，因為大多數會員在會議時間應該正在工作。考慮到所提議決議的重要性，理事會應該安排特別會議於大多數會員能出席的時間舉行。

2. Appointment of an observation member to the AC

任命一名會員成為稽核委員會的觀察成員

During the planning of the auditing work for the year, the AC suggested that an OVM be appointed as an observation member to the AC, having considered his knowledge, experience and professional expertise (covering areas such as law, accounting, logistics, risk management and ESG) would greatly facilitate the execution of the AC's auditing plan.

The above-said appointment was receiving opposition from the GC who suggested that such appointment was in contravention of the stipulations in Article 9(1) – members

The G.C. noted and would arrange the General Meeting not be held in the afternoon on weekdays.

理事會知悉並將安排會議不在平日下午舉行。


The GC is of the view that only elected members of the AC should be allowed to attend its meetings.

理事會認為只有稽核委員會的當選成員才可以出席其會議。

<p>of the Audit Committee are elected at each Annual General Meeting.</p> <p>在規劃年度稽核工作期間，稽核委員會建議任命一名會員成為稽核委員會的觀察成員，考慮到他的知識、經驗和專業專長（涵蓋法律、會計、物流、風險管理和 ESG 等領域），將有助於稽核委員會執行其稽核計劃。</p> <p>上述任命受到理事會的反對，理事會認為這樣的任命違反第 9 條（1）的規定—稽核委員會成員在每屆會員大會上選舉。</p> <p>3. <u>Dissemination of AC's 1<sup>st</sup> Quarterly Report to all Members</u> <u>將稽核委員會的第一季度報告傳達給所有會員</u></p> <p>For the purposes of updating Members on the issues that require attention in a timely manner, the AC decides to publish quarterly report to all Members.</p> <p>The AC is of the view that the practice of publishing quarterly reports and other interim reports is well-adopted practice in organizations with sound corporate governance.</p> <p>The proposed dissemination of Quarterly Report was not accepted by the GC.</p> <p>為了及時更新會員關注的問題，稽核委員會決定向所有會員發布季度報告。</p> <p>稽核委員會認為，發布季度報告和其他臨時報告的做法是健全公司治理組織中廣泛採用的做法。</p>	<p>The AC shall submit only its Report to the Members annually according to Article of the AoA.</p> <p>稽核委員會應根據公司章程，每年向會員提交其報告。</p>
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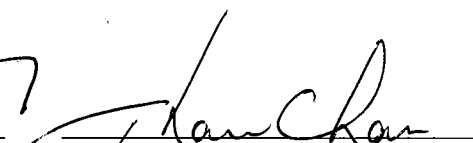


	<p>理事會不接受建議的季度報告傳達。</p> <p>4. <u>Dissemination of General Committee and Sub-committee meetings minutes to AC</u>  <u>向稽核委員會發放理事會和小組委員會會議記錄</u></p> <p>For the purpose of evaluating the process of GC in handling Club's affairs, the AC requests the GC to provide meeting minutes of all Sub-committees and General Committee for consideration.</p> <p>為了評估理事會處理會所事務的過程，稽核委員會要求理事會提供所有小組委員會及理事會的會議記錄供考慮。</p>	<p>The General Committee resolved that meeting minutes of General Committee would be circulated to AC and the sensitive information / content imposes conflict of interest to members of the AC would be blacked out.</p> <p>理事會決議，將向稽核委員會分發理事會會議紀錄，對稽核委員會成員構成利益衝突的敏感信息/內容將被遮掩。</p>
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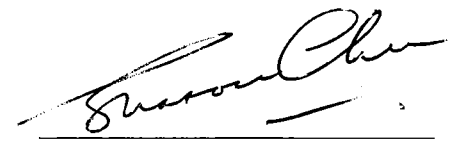
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Chairman, Audit Committee  
Philip Wong  
稽核委員會主席  
黃瑋



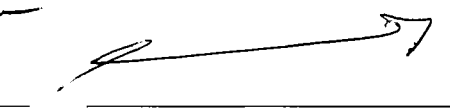
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Thomas Chan  
陳文博



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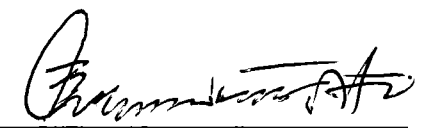
Sharon Chu  
朱巧盈



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Peggy Fung  
馮碧恩

*For & behalf*



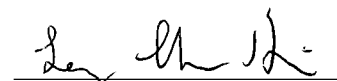
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Barnadatte Ho  
何詩韻




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Daniel Leong  
梁靈智




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Edmund Leung  
梁俊健



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Gilbert Lo  
盧展煌



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Gary Pun  
潘志衛

*Daniel Leong*



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Nelson Poon  
潘鴻昌



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Tang Rok Yan  
鄧博仁

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Ken Wong  
黃遠為

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Simon Yuen  
袁泰來