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厦门大学

硕士学位论文

基于风险管理的 F 地震局内部控制研究

Research on Internal Control of
F Earthquake Administration Base on Risk Management

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摘要

行政事业单位作为具有一定行政管理职能的公益性社会服务组织，是教育、医疗、文化、科研等政府公共服务的主要承担者，在保稳定、促发展中具有举足轻重的地位，但行政事业单位存在的制度体系设计不系统、内部控制仅停留在文字层面、实际执行不到位等问题，一直备受社会诟病。随着《行政事业单位内部控制规范（试行）》（以下简称《内控规范》）颁布执行和分类改革工作的推进下，进一步规范并加强行政事业单位的内部控制势在必行。

作为承担防震减灾行政管理和社会公共服务职能的 F 地震局，是受中国地震局与省政府双重领导的公益性事业单位，按照《中华人民共和国防震减灾法》开展防震减灾工作，完善监测预报、应急救援、灾害防御和科技创新工作体系。以 F 地震局为代表进行基于风险管理的内部控制研究，对于整个地震系统的内部控制整体框架搭建有其现实意义。

本文首先以内部控制和风险管理为理论基础，结合《内控规范》对 F 地震局内部控制现状从单位层面和业务层面进行分析，得出应以风险评估为基础来设计适当的控制活动。其次，通过分析确定以六个重要业务领域为研究重点，对其重要岗位的业务流程进行梳理，对其中关键工作节点进行研究，针对可能产生的风险设计适当的控制活动。最后，对如何保证内部控制的有效实施提出相应的保障措施。通过以上工作，初步建立了符合 F 地震局的内部控制体系。目的是通过对于 F 地震局的研究，探讨与这个行业特点相适应的风险管理和内部控制，真正将风险管理融入单位事务管理的各个环节，从而为地震系统内部控制的发展提供一定的参考。

关键词：内部控制；风险管理；地震

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Abstract

Owning a certain administrative functions of public welfare social service organizations, the administrative institution play an important role on public services, such as education, health, culture, scientific research, ensuring and improving people's livelihood and promoting economic development. However, there are several problems existing in the administrative institution, which have been denounced by society, including incomplete institutional system design, internal control staying at the text level and imperfect actual execution ability. As the promulgation and execution of *Internal Control of Administrative Institutions(Trial)* and institution innovation of classification, it is imperative to strengthen the internal control of administrative institution.

Undertaking earthquake prevention and disaster mitigation administrative functions and social public service function, F earthquake administration is a public welfare institution, led by the dual leadership of China earthquake administration and the provincial government, which is not only subordinate units of China earthquake administration, but the functional departments in charge of the work of earthquake disasters as well, according to *the Law of Earthquake Prevention and Disaster Mitigation* in conformity to establish and perfect the earthquake monitoring and prediction and earthquake emergency rescue, earthquake disaster prevention work system and earthquake science and technology innovation system. Taking F earthquake administration as a example, the paper does the research on internal control based on risk management, which has its practical significance to build whole seismic system for the internal control framework.

First, based on the theory of internal control and risk management, combining with *Internal Control of Administrative Institutions(Trial)*, internal control status quo of F earthquake administration was analyzed on institution and business level, which reflected that appropriate control activities were designed based on the risk

assessment. Second, six key areas on business were analyzed to determine as the research focus, which were organized the business process of important position, took research on some key nodes work and designed appropriate control activities in view of the possible risk. Finally, the corresponding protection measures were put forward on how to ensure the effective execution of the internal control. Construction of Framework on Internal Control of F Earthquake Administration was established preliminarily. Through the study of F earthquake administration, it aimed to discuss the risk management and internal control of the industrial characteristics, which incorporated the risk management into the each transaction management, hope that can provided reference to the development of the internal control system for earthquake administration.

Key Words:Internal Control; Risk Management;Earthquake Administration

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