合規審查
Compliance Review

合規審查方式
Compliance Review methods

- 開戶文件
  Account opening documents
- 帳戶信息
  Account information
- 保存記錄
  Records kept
- 驗證程序的執行情況
  Verify the procedures for implementation in practice

- 規程文件 Procedural documents
- 審查問卷 Review questionnaire
- 年度報告 Annual report
- 數據分析 Data analysis

- 新開設及現有帳戶
  New and Pre-Existing Accounts
- 個人及實體帳戶
  Individual and Entity Accounts
- 報送及非報送帳戶
  Reported and non-reported accounts

合規審查流程 Compliance Review Processes

1

案頭審查
Desk-based Review

- 審查文件
  Reviewing documents

2

實地審查 (按需要)
Onsite Review (as needed)

- 帳戶/帳戶持有人資料抽查
  Reviewing information of Account & Account Holders

3

審查會議
Face-to-Face Meeting

- 討論及回饋
  Discussion & feedback
- 說明或解釋
  Clarification & explanation

4

審查報告 Review Report

- 審查發現 Review findings
- 改善建議 Recommendations
- 要求提供行動計劃
  Require action plan

5

跟進
Follow up

- 措施成效
  On improvement
- 適時進行
  As necessary

文件和紀錄保存
Documentation and Record-Keeping

內容 Content

依賴的任何文件證據

Evidence rely upon

採取的步驟記錄

Records of steps undertaken

保存期 Retention Period

自報送信息當年年末起計五年

5 years beginning from the end of the year in which the information is reported

形式 Format

認證副本
或影印本

Certified true copies or photocopies

紙本或電子版

Paper or electronic

至少是經核對的文件類型標記及核對日期

At least a notation of the type of documentation reviewed and the date of review

目的 Purposes

提供或出示予財政局

Made available on request to FSB

合規審查

For compliance verification