僅供參考 For Reference Only

家具及設備參考表 - 嚴重肢體傷殘人士綜合支援服務

Reference Furniture and Equipment List for Integrated Support Service for Persons with Severe Physical Disabilities

Persons with Severe Physical Disabilities 1. 空氣淨化機 /抽濕機 Air Purifier / Dehumidifier			
1.			
2.	影音器材 Audio-Visual Equipment		
	◆ 藍光播放機 blu-ray player	◆ CD/ MP3 播放機 / 錄音機 CD / MP3 player / recorder	◆ VCD / DVD 播放機 / 錄影機 DVD / VCD player / recorder
	◆ 音響設備 Hi-Fi system	◆ 液晶體投影機 LCD projector	◆ 多媒體投影機連受幕 multi-media projector with screen
	◆ 高射投影機 overhead projector	◆ 手提高射投影機 portable overhead projector	◆ 收音機 radio
	◆ 熒幕(連三腳架) screen with tripod	◆ 熒幕/ 可摺式熒幕 screen / folding screen	◆ 電視 television
3.	影音用品及周邊配件 Aud	io-Visual Materials & Acco	essories
	◆ 影音/電視/高清晰度 多媒體/音響連接線 AV / TV / HDMI / Hi- Fi cable	◆ CDs / DVDs / VCDs / blu-ray discs 藍光碟	◆ 耳筒 headphone
4.	相機 / 手提攝錄機 Came	ra / Portable Video Record	ler
	◆ 數碼相機 digital camera	◆ 手提數碼攝錄機 portable digital video recorder	
5.	廣播系統 PA System		
	◆ 揚聲器 amplifier	◆ 咪高峰(座地/座枱) microphone (floor / table type)	◆ 混音器 microphone mixer
	◆ 咪高峰支架 microphone stand	◆ 手提廣播系統 portable PA system	◆ 無線咪 wireless microphone
6.	快速乾地機 Rapid Floor Dryer		
7.	衣車 Sewing Machine		
8.	櫃/衣櫃 Cabinet / Cupboard / Wardrobe		
	◆ 床頭櫃/抽屜/鎖櫃 bedside cupboard / cabinet / drawer / locker	◆ 櫃 cabinet	◆ 可上鎖貯物櫃 cabinet with safe
	◆ 卡片索引櫃 card index cabinet	◆ 擺放影音設備的櫃 cupboard for AV equipment	◆ 擺放廣播系統的櫃 cupboard for PA system

 陳列櫃 display cupboard 野物櫃/有門的貯物櫃 storage cabinet / cupboard with door 	◆ 文件/表格櫃 filing / form cabinet ◆ 衣櫃 wardrobe	◆ 文件格櫃 pigeon-hole cabinet
9. 椅子/梳化 Chair / Sofa		
 有扶手的椅子 armchair 兒童椅 children cha 	◆ 無扶手的椅子(供操作電腦/打字時或賓客使用) arm free chair (for computer / typing / guest) ir ◆ 餐椅 dining chair	長椅 benches摺椅/可疊放的椅子
		folding / stackable chair
◆ 腳凳 foot / step stoo		◆ 有轆凳子 roller stool
◆ 梳化 sofa	◆ 凳子 stool	
10. 特別用途坐椅 Chair fo	r Special Purpose	
◆ 便椅/ 浴室椅 commode / toilet cha commode / toilet cha chair for children win cerebral palsy	用 ◆ 特製餐椅 special dining chair	淋浴椅 shower chair訓練椅 training chair
	ice Furniture and Equipment	t
◆ 記錄出席人名板 attendance board	◆ 書架 bookcase	◆ 書擋 bookend set
◆ 書立 bookstand	◆ 計算機 calculator	◆ 有列印功能的計算機 calculator with printer
◆ 現金箱 cash box	◆ 圖架 chart holder	◆ 時鐘 clock
◆ 雨傘架 umbrella stand ◆ 展覽板 exhibition/display	◆ 地墊 door mat◆ 文件盤 file tray	 ◆ 電動打字機 electronic typewriter ◆ 急救箱連急救用品 first-aid box with
board ◆ 發泡膠切割器 foam cutter	· 鎖匙箱 key box	supplies ◆ 過膠機 laminator
◆ 信箱 letter box	◆ 信件架 letter-tray	◆ 鎖櫃 locker
◆ 磁性白板 magnetic white board	◆ 活動磁性白板 movable magnetic white board	◆ 活動/企身/掛牆鏡 movable / standing / wall mirror
◆ 告示板 notice board		◆ 辦公室磅 office scale

* 切紙機 paper cutting guillotine * 影印機架 photocopier shredder * 打咕機 time card machine 12. 架 Shelf & Rack		177777144	~~~ / ~ TAIA	
* 影印機架 photocopier stand * 打咕機 time card machine 12. 架 Shelf & Rack * 書架 bookshelf * 報刊架 newspaper and magazine rack * 多用途架 shelf/rack for various purposes 13. 格 Table * 格漫枱 side table * 第几 corner table * 辦公桌 office desk * 期方形皮膠板枱面的工作枱 work table with formica top 14. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials * 地板海光打蠟機 flooring machine / industrial floor polisher / waxing machine * 小垃圾桶 litter bin * 地板 mop		◆ 切紙機 paper cutting	◆ 碎紙機 paper	◆ 影印機 photocopier
* 打咕機 time card machine 12. 架 Shelf & Rack				▲ 印台及印 含 etemn
* 打咭機 time card machine 12. 架 Shelf & Rack * 書架 bookshelf				
Table Page			names board	pads and enops
* 書架 bookshelf				
## ## ## ## ## ## ## ## ## ## ## ## ##	12.	架 Shelf & Rack		
◆ 報刊架 newspaper and magazine rack end magazine rack and magazine rack end movable toy shelf / cabinet ◆ 有難盛物膠架 plastic shelf with castors ◆ 活動貯玩具架/櫃 movable toy shelf / cabinet 13. 格 Table ◆ 柏邊柏 side table		◆ 書架 bookshelf	◆ 圖書陳列架 book	◆ 掛衣架 clothes
### shelf with castors ### shelf with castors ### shelf with castors ### shelf with castors ### cabinet cabinet cabinet ### shoe rack			- ·	
* 基架 shoe rack cabinet for various purposes 13. 格 Table				
* 等期途架 shelf/rack for various purposes 13. 格 Table - 格邊格 side table		and magazine rack	shelf with castors	_
for various purposes 13. 格 Table ・ 拾邊枱 side table ・ 床頭枱 bedside table ・ 常人 coffee table ・ 電腦桌 computer desk ・ 會議枱 conference table ・ 期公桌 office desk ・ 閱讀枱 reading table ・ 書枱(連書架和燈) study desk (with bookshelf and lamp) ・ 貼有防火膠板枱面的工作枱 work table with formica top 14. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials ・ 桶 bucket ・ 地板清潔機/工業用 ・ 大垃圾桶 garbage bin 地板抛光/打蠟機 flooring machine / industrial floor polisher / waxing machine ・ 工業用吸塵機 industrial vacuum ・ 小垃圾桶 litter bin ・ 地拖 mop		▲ 多田冷加 shalf/rook	▲ 奘加 shoo rook	cabinet
* 格邊柏 side table * 床頭柏 bedside table * 兒童柏 children table * 藻几 coffee table * 電腦桌 computer desk * 會議枱 conference table * 擦ん goffice desk * 関讀枱 reading table * 潜柏 folding table * 潜柏 folding table * 潜柏 folding table * 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials * 相 bucket * 地板清潔機/工業用地板抛光/打蠟機 flooring machine / industrial floor polisher / waxing machine * 小垃圾桶 litter bin * 地拖 mop		> / · · · · = · ·	* 鞋来 SHOC Tack	
 ◆ 枱邊枱 side table ◆ 茶几 coffee table ◆ 電腦桌 computer desk ◆ 會議枱 conference table ◆ 角几 corner table ◆ 擦枱 dining table ◆ 閱讀枱 reading table ◆ 閱讀枱 reading table ◆ 書枱(連書架和燈) study desk (with bookshelf and lamp) ◆ 貼有防火膠板枱面的工作枱 work table with formica top 14. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials ◆ 桶 bucket ◆ 地板清潔機/工業用 地板抛光/打蠟機 flooring machine / industrial floor polisher / waxing machine ◆ 工業用吸塵機 industrial vacuum ◆ 小垃圾桶 litter bin ◆ 地拖 mop 	13.	* *		
◆ 茶几 coffee table ◆ 電腦桌 computer desk ◆ 會議枱 conference table ◆ 角几 corner table ◆ 餐枱 dining table ◆ 摺枱 folding table ◆ 辦公桌 office desk ◆ 閱讀枱 reading table ◆ 書枱(連書架和燈) study desk (with bookshelf and lamp) ◆ 貼有防火膠板枱面的工作枱 work table with formica top Equipment, Utensils and Materials ◆ 桶 bucket ◆ 地板清潔機/工業用地板抛光/打蠟機 flooring machine / industrial floor polisher / waxing machine ◆ 大垃圾桶 garbage bin 地板抛光/打蠟機 flooring machine / industrial floor polisher / waxing machine ◆ 工業用吸塵機 industrial vacuum ◆ 小垃圾桶 litter bin ◆ 地拖 mop	10.		◆ 床面粉 hadeida tabla	◆ 臼竒松 children table
◆ 角几 corner table				
● 角几 corner table		◆ 糸儿 coffee table	◆ 電腦果 computer desk	
 静公桌 office desk 閱讀枱 reading table 比有防火膠板枱面的工作枱 work table with formica top 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials 桶 bucket 地板清潔機/工業用地板抛光/打蠟機flooring machine / industrial floor polisher / waxing machine 工業用吸塵機industrial vacuum 小垃圾桶 litter bin 地拖 mop 		◆ 角目 corner table	◆ 怒松 dining table	
* 貼有防火膠板枱面的工作枱 work table with formica top 14. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials * 桶 bucket * 地板清潔機/工業用 * 大垃圾桶 garbage bin 地板拋光/打蠟機 flooring machine / industrial floor polisher / waxing machine * 工業用吸塵機 * 小垃圾桶 litter bin * 地拖 mop			-	
● 貼有防火膠板枱面的工作枱 work table with formica top 14. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials ● 桶 bucket ● 地板清潔機/工業用		◆ 辦公杲 office desk	▼ 阅讀怕 reading table	
 貼有防火膠板枱面的工作枱 work table with formica top 14. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials ◆ 桶 bucket ◆ 地板清潔機/工業用 ◆ 大垃圾桶 garbage bin 地板抛光/打蠟機 flooring machine / industrial floor polisher / waxing machine ◆ 工業用吸塵機				
工作枱 work table with formica top 14. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials		計有防火膠板枱面的		bookshen and ramp)
with formica top 14. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials				
 ◆ 桶 bucket ◆ 地板清潔機/工業用 地板抛光/打蠟機 flooring machine / industrial floor polisher / waxing machine ◆ 工業用吸塵機 industrial vacuum ◆ 小垃圾桶 litter bin ◆ 地拖 mop 				
地板抛光/打蠟機 flooring machine / industrial floor polisher / waxing machine ◆ 工業用吸塵機 industrial vacuum ◆ 小垃圾桶 litter bin • 地拖 mop	14.	清潔用具連清潔用品 Clea	ning Equipment, Utensils ε	and Materials
flooring machine / industrial floor polisher / waxing machine		◆ 桶 bucket	◆ 地板清潔機/工業用	◆ 大垃圾桶 garbage bin
industrial floor polisher / waxing machine ◆ 工業用吸塵機 industrial vacuum				
polisher / waxing machine ◆ 工業用吸塵機			· ·	
machine ◆ 工業用吸塵機				
◆ 工業用吸塵機			-	
industrial vacuum		▲ 丁光田四時機		▲ +th++tt +=====
			▼ 八小山小人村 litter bin	▼ 九八十世 IIIOP
- IOMILOI				
◆ III 鹿機 yaquum ◆ 光級分 washing basin ◆ 盐溴茄用瓜鹿搬 wat			▲ 迷終分 washing basin	▲ お混画田叫鹿蜙 *****
◆ 吸塵機 vacuum			▼ /兀/麻鱼 washing bashi	
cleaner cleaner		Cicario		· ·
15. 防感染用具及配件 Protective Gears and Accessories for Infection Control	15.	防感染用具及配件 Protect	tive Gears and Accessories	
		◆ 手套 gloves		
		◆ 手套 gloves	◆ 膠靴 plastic boots	

16.	防感染設備 Infection Con	trol Equipment	
	◆ 滅蚊燈 electric insect killer	◆ 捕 蟲 燈 insect trap light	◆ 以電池驅動的自動感 應規液或消毒酒精機 liquid soap/alcohol dispenser with sensor (battery-type)
	◆ 捕蚊器 mosquito trap	◆ 防蚊蟲網 mosquito/ insect screen	◆ 消毒機 sterilizer
17.	電腦硬件 Computer Hard	ware	
	電腦熒幕 computer monitor◆ 筆記簿型電腦	◆ 桌上電腦 desktop computer ◆ 打印機 printer	◆ 多功能打印機 multi- function printer ◆ 掃瞄器 scanner
	notebook computer ◆ 平板電腦 tablet computer	◆ 伺服器(低階/中階/高 階) server (entry level, mid-range level, high- end level)	
18.	電腦軟件 Computer Softw	ware	
	◆ 防毒軟件 anti-virus	◆ 辦公室自動化軟件 office automation	◆ 操作系統軟件 operating system
19.	周邊產品 Peripherals		
	◆ 外置硬碟 USB external disk	◆ 便攜式磁碟機 USB flash drive	
20.	網絡產品 Network Produc	et	
	◆ 為電腦安裝數據線/ 網絡線 installation of data line/network cable for computer	◆ 網絡交換器 network switch	◆ 無線網絡路由器 wifi router
	◆ 無線訊號擴展器 wireless extender	◆ 無線訊號轉發器 wireless repeater	
21.	廚房設備 Appliances for I	Kitchen	
	◆ 攪拌機 blender/ food mixer	◆ 煮粥罉 boiler for congee	◆ 多士爐 toaster
	◆ 洗碗碟機 dish washing machine	◆ 電開罐頭刀 electric can opener	◆ 電動食物攪切機 electric food processor
	◆ 電熱板 electric hot plate	◆ 電焗爐 electric oven	◆ 電/煤氣熱水爐 electric water heater / gas water heater

	◆ 食物磅 food scale	◆ 冷藏櫃 freezer	◆ 氣體爐 gas stove
	◆ 矮湯爐 stock pot stove	◆ 電磁爐 induction cooker	◆ 搾汁機 juicer
	◆ 微波爐 microwave oven	◆ 絞肉機 mincer	◆ 雪櫃 refrigerator
	◆ 飯煲 rice cooker	◆ 切片機 slicing machine	◆ 濾水器 water filter
22.	茶水間設備及用具 Applia	nces and Utilities for Pan	try
	◆ 盛冷水用水樽 bottle for cold water	◆ 飲水壺 drinking pot	◆ 電水煲 electric kettle
	◆ 茶具 tea set	◆ 茶罉 tea urn	◆ 保溫茶壺 thermo flask for tea
	◆ 滾水罉 water boiler	◆ 水機 water dispenser	◆ 濾水器 water filter
23.	體檢設備 Equipment for I	Health Check	
	◆ 血壓計 blood pressure meter / sphygmomanometer	◆ 醫療用 / 電子/紅外 線體溫計 clinical / electronic / infrared thermometer	◆ 血糖測量機 glucometer
	◆ 血氧測量機 oximeter	◆ 輕巧磅 scale / weighter	◆ 連高度量尺量重磅 weighing machine with height measure
	◆ 連座位量重磅 weighting machine with seat	◆ 供輪椅用量重磅 wheelchair scale	◆ 無線生命表徵檢測器 (需連接監控/記錄系 統) wireless health monitoring equipment attached to a monitoring/record system
24.	4. 職業治療設備、評估用具及相關用品(須按非政府機構的輔助醫療人員所給予之意見購買)Equipment, Assessment Tool and Accessories for Occupational Therapy (as per the advice of NGO's paramedical staff)		
25.	25. 物理治療設備、評估用具及相關用品(須按非政府機構的輔助醫療人員所給予之意見購買)Equipment, Assessment Tool and Accessories for Physiotherapy (as per the advice of NGO's paramedical staff)		
26.	. 醫療設備及物料 (須按非政府機構的醫療人員所給予之意見購買) Medical Equipment and Supplies (as per the advice of NGO's medical staff)		
27.	簾 (連安裝) Curtain (inclu	iding Installation)	
	◆ 遮光簾 blackout curtain	◆ 浴簾 shower curtain	◆ 禮堂幕簾 stage curtain
	◆ 百葉簾 venetian blind	◆ 窗簾 window curtain	

28.	裝飾用品 Decoration Item	ns	
	◆ 人造花 artificial flowers	◆ 魚缸 aquarium	◆ 室內植物 indoor plant
	◆ 畫像連框 picture with frame	◆ 盆栽 plants in pot	
29.	家居護理服務設備及相 Services	關用品 Equipment & Ac	ecessories for Home Care
	◆ 戶外工作用袋 bag for outdoor work	◆ 籃 basket	◆ 便攜式掃瞄器 portable pen scanner
30.	隔板 Partition		
	◆ 辦公室低層隔板 low partition for office use	◆ 可移動摺合式屏風 movable folding screen for partition	◆ 可移動式隔板 movable partition
31.	雨褸連水靴 Raincoat and	Rain Boots	
32.	標示牌 Signage		
	◆ 書架用膠示牌、門口 膠牌 plastic sign for door, book shelves	◆ 住客姓名牌 residents' name plate	
33.	職員制服 Staff Uniform		
34.	個人護理用品 Personal Ca	are Appliances and Accesse	ories
	◆ 浴巾 bath towel	◆ 梳 comb	◆ 面巾 face towel
	◆ 修飾儀容用品 grooming aid	◆ 理髮用具 hair cut set	◆ 吹髮器 hair dryer
	◆ 手巾 hand towel	◆ 膠圍裙 plastic apron	◆ 鬚刨/剃刀 shaver
35.	特別餵食設施 Special Fee	ding Equipment	
	◆ 加圍邊碗碟 bowls, plates and dishes with food guard / scoop rim	◆ 有手把/特設飲用□/ 杯蓋的杯 cup / mug with handles / cut-out / lids	◆ 特別設計的餐具 special design / adapted tablewares / dining utensils
	◆ 餐具繫穩帶 holding strap	◆ 連圍邊碟 scooping plates	◆ 防滑餐墊 non-slip mats
	◆ 防滑餐碟 plates and dishes by gripware stay in place		
36.	戶外活動用品 Outdoor Pr	ogram Equipment	
	◆ 戶外活動用旗幟 flags for outing	◆ 手提擴音器 loud hailer	◆ 手提無線電對講機 walkie-talkie
	mags for outling		

38.	步行輔助工具 Walking A	id	
	◆ 可調校高度的手杖 adjustable stick	◆ 平柄手杖 flat handle stick	◆ 附有前輪的步行器 front wheeled walker
	◆ 四爪拐杖 quadripod	◆ 助行車 rollators	◆ T型手柄手杖 T- handle stick
	◆ 三腳連椅手杖 tripod cane seat	◆ 助行架 walking frame	
39.	輪椅 Wheelchair (不包括)	電動輪椅 electric wheelchai	r is not included)
	◆ 斜躺式輪椅 reclining wheelchair	◆ 自我驅動輪椅 self- propelling wheelchair	◆ 可調校背部斜度和腳架高度的輪椅 wheelchair with reclinable back support and elevated leg rests
40.	消防設備 Fire Fighting Ed	quipment	
	◆ 滅火氈 fire blanket	◆ 滅火筒(粉劑/二氧化碳 (powder / CO2 / water)	_
41.	職業安全設備 Occupation	nal Safety Equipment	
	◆ 護膝護腕 knee and wrist protection items	◆ 安全帶 safety belt	◆ 安全背心 safety vest / jacket
42.	傳真機、電話、電話系統 Telephone System (includi	(包括安裝) Facsimile Macl ing installation)	hine, Telephone Set,
43.	流動電話 Mobile Phone		
	◆ 非智能流動電話 cell phone	◆ 智能流動電話 smart phone	
44.	工具 Tool		
	◆ 球泵連針 ball pump with needle	◆ 電鑽 electric drill	◆ 電動錘鑽 hammer drill
	◆ 梯 ladder	◆ 縫紉工具套裝 needle work / sewing kit	◆ 手提燈 portable light
	◆ 剪刀 scissors	◆ 計時器 stop watch / timer	◆ 軟尺 tape measure
	◆ 工具箱連工具 tool box with tools	◆ 電筒 torch	◆ 金屬絲網 wired fence

備註 Remarks

(1) 整體補助金不能用作購買耗用物品及即棄物品。

Replenishment of consumable and/or disposable items should not be charged to the Block Grant (BG).

(2) 各類別下所列的家具及設備僅供參考。

the respective Reference F&E list.

The furniture and equipment (F&E) items listed under each category are meant for reference.

(3) 非政府機構購買家具及設備須遵守以下原則 -

Non-governmental organisations (NGOs) are reminded to observe the following general principles in purchase of F&E items –

- (a) 所購買的家具及設備須為提供社會福利署認可的福利服務,及滿足運作需要。所購買的家具及設備不應對現有服務單位的服務質素有負面影響;
 - the F&E items to be purchased should be for providing services recognised by the Social Welfare Department (SWD) and satisfying operational need. The purchase should not adversely affect the quality of service of existing service units;
- (b) 非政府機構不應購買過多或奢華的家具及設備。在購買家具及設備時,須力求達到物 有所值,以及謹慎使用獎券基金;
 - no excessive or extravagant items should be purchased. NGOs should ensure that the F&E items to be purchased are value for money and be prudent in using the Lotteries Fund (LF);
- (c) 在購買家具及設備時,須適當地考慮法例要求、職安健及環保的問題;及 due consideration should be given to legislative requirements, occupational health and safety, and environmental friendliness; and
- (d) 如需更換現有的家具及設備,應妥善考慮現有的家具及設備是否仍可使用。一般而言, 替換五年內購買的家具及設備不會獲得支持。
 - for replacement of existing F&E items, due consideration should also be given to whether the existing items are still serviceable. Replacement of F&E items purchased for less than five years will normally not be supported.
- (4) 非政府機構購買資訊科技設備時,在資訊科技保安方面須具備良好的企業管治政策、標準、指引及程序。機構應採取足夠適當的措施,保護將貯存在資訊科技設備和經有線及無線網絡傳送的內部資料。
 - For purchase of IT equipment, NGOs are reminded to have its own corporate governance on IT security policies, standards, guidelines and procedures. Adequate security measures should also be in place to protect the restricted data to be stored in IT equipment and transmitted in the wired and wireless network.
- (5) 以獎券基金撥款購入的每項非耗用物品,應加上指定序號的標貼,並在管理層指示採購後的合理時間內,記入非耗用物品記錄冊或資產登記冊。社會福利署亦鼓勵非政府機構(如可行),於其非耗用物品記錄冊及/或資產登記冊說明各新購置項目於相關的《家具及設備參考表》內所屬的「類別」。 Each inventory item procured using LF should be labeled with an assigned serial number and recorded in the inventory record or fixed asset register within a reasonable period after procurement as stipulated by the management. In the inventory record and/or fixed asset
- (6) 賬簿或其他相關記錄和資料應根據適用的法律規定,保存最少七年(以時間較長者為準)。 同時,於合理時間內,有關賬簿以及所有其他有關獎券基金的記錄及資料,應可隨時供 社會福利署及審計署的獲授權人士查閱。
 - The books of account and all other relevant records and information related should be retained for seven years or in accordance with prevailing statutory requirements whichever the longer. The books of account and all other relevant records and information related to LF should, at all reasonable time, be available for inspection by authorised staff of SWD and the Audit

register, NGOs are also encouraged (if feasible) to state the "category" of items purchased under

Commission.

(7) 非政府機構須負責管理工作,訂立足夠的內部管理措施以保障資產,查察是否存在詐騙或不正當的行為,並確保所保存的記錄可靠、符合有關法律規定。

It is the responsibility of the management of NGOs to institute sufficient internal controls to safeguard the assets, detect fraud or irregularities, and ensure reliability of records and compliance with relevant laws or regulations.