

僅供參考
For Reference Only

家具及設備參考表 – 男/女童院、男/女童宿舍、
邊緣青少年危機住宿服務、受感化青少年及高危青少年住宿服務

Reference Furniture and Equipment List for Boys' Home/Girls' Home, Boys' Hostel/Girls' Hostel, Crisis Residential Service for Youth-at-Risk, Residential Service for Young Probationers and High-risk Youth

1. 床、寢具及相關用品 Bed, Beddings and Accessories		
<ul style="list-style-type: none"> ◆ 嬰兒床 baby bed / cot ◆ 床單 bed sheet ◆ 軟墊 cushion ◆ 摺合床 folding bed ◆ 尼龍床 nylon bed ◆ 被 / 毛氈 quilt / wool blanket ◆ 單人 / 雙層床連鎖及抽屜 single / bunk bed with drawer and lock ◆ 毛巾被 towel blanket 	<ul style="list-style-type: none"> ◆ 床笠 bed cover ◆ 氈套 blanket cover ◆ 雙人床 double bed ◆ 床褥 mattress ◆ 枕頭 pillow ◆ 被套 quilt cover ◆ 單人 / 雙層床連拉床 single / bunk bed with extension bed 	<ul style="list-style-type: none"> ◆ 床邊防跌欄 bed guard / bed side rail ◆ 棉氈 cotton blanket ◆ 床墊 draw sheet ◆ 床褥套 mattress cover ◆ 枕套 pillow case ◆ 單人 / 雙層床 single / bunk bed ◆ 梳化床 sofa-bed
2. 空氣淨化機 / 抽濕機 Air Purifier / Dehumidifier		
3. 影音器材 Audio-Visual Equipment		
<ul style="list-style-type: none"> ◆ 藍光播放機 blu-ray player ◆ 音響設備 Hi-Fi system ◆ 高射投影機 overhead projector ◆ 熒幕 (連三腳架) screen with tripod 	<ul style="list-style-type: none"> ◆ CD / MP3 播放機 / 錄音機 CD / MP3 player / recorder ◆ 液晶體投影機 LCD projector ◆ 手提高射投影機 portable overhead projector ◆ 熒幕 / 可摺式熒幕 screen / folding screen 	<ul style="list-style-type: none"> ◆ VCD / DVD 播放機 / 錄影機 DVD / VCD player / recorder ◆ 多媒體投影機連熒幕 multi-media projector with screen ◆ 收音機 radio ◆ 電視 television
4. 影音用品及周邊配件 Audio-Visual Materials & Accessories		
<ul style="list-style-type: none"> ◆ 影音 / 電視 / 高清晰度多媒體 / 音響連接線 AV / TV / HDMI / Hi-Fi cable 	<ul style="list-style-type: none"> ◆ CDs / DVDs / VCDs / blu-ray discs 藍光碟 	<ul style="list-style-type: none"> ◆ 耳筒 headphone
5. 相機 / 手提攝錄機 Camera / Portable Video Recorder		
<ul style="list-style-type: none"> ◆ 數碼相機 digital camera 	<ul style="list-style-type: none"> ◆ 手提數碼攝錄機 portable digital video recorder 	

6. 照明設備 Lighting			
◆ 床頭燈 bedside lamp		◆ 檯燈 table lamp	◆ 感應燈 light with sensor
7. 廣播系統 PA System			
◆ 揚聲器 amplifier		◆ 咪高峰(座地 / 座檯) 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
8. 電暖爐 (掛牆 / 活動式) Radiator (Wall-mounted / Movable)			
◆ 浴室寶 bathroom thermos ventilator		◆ 浴室即熱式熱水爐 bathroom instantaneous water heater	
9. 快速乾地機 Rapid Floor Dryer			
10. 衣車 Sewing Machine			
11. 通風設備 Ventilation			
◆ 床邊風扇 bedside fan		◆ 抽氣扇 exhaust fan	◆ 抽油煙機 exhaust hood / rangehood
◆ 座地風扇 floor type fan		◆ 手提式風扇 portable fan	◆ 掛牆風扇 wall hang fan
◆ 窗口式冷氣 window-type air conditioner			
12. 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		◆ 文件 / 表格櫃 filing / form cabinet	◆ 文件格櫃 pigeon-hole cabinet
◆ 貯物櫃 / 有門的貯物櫃 storage cabinet / cupboard with door		◆ 衣櫃 wardrobe	
13. 椅子 / 梳化 Chair / Sofa			
◆ 有扶手的椅子 armchair		◆ 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)	◆ 長椅 benches

◆ 兒童椅 children chair	◆ 餐椅 dining chair	◆ 摺椅 / 可疊放的椅子 folding / stackable chair
◆ 腳凳 foot / step stool	◆ 辦公室椅 office chair	◆ 有轆凳子 roller stool
◆ 梳化 sofa	◆ 凳子 stool	
14. 辦公室家具及設備 Office Furniture and Equipment		
◆ 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	◆ 地墊 door mat	◆ 電動打字機 electronic typewriter
◆ 展覽板 exhibition / display board	◆ 文件盤 file tray	◆ 急救箱連急救用品 first-aid box with supplies
◆ 發泡膠切割器 foam cutter	◆ 鎖匙箱 key box	◆ 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	◆ 號碼機 numbering machine	◆ 辦公室磅 office scale
◆ 切紙機 paper cutting guillotine	◆ 碎紙機 paper shredder	◆ 影印機 photocopier
◆ 影印機架 photocopier stand	◆ 住客姓名板 residents' names board	◆ 印台及印章 stamp pads and chops
◆ 打咭機 time card machine	◆ 四個抽屜鋼造文件櫃 4-drawer steel file cabinet	◆ 可調節鍵盤托 adjustable keyboard tray
15. 架 Shelf & Rack		
◆ 書架 bookshelf	◆ 圖書陳列架 book display rack	◆ 掛衣架 clothes hanging rack
◆ 報刊架 newspaper and magazine rack	◆ 有轆盛物膠架 plastic shelf with castors	◆ 活動貯玩具架 / 櫃 movable toy shelf / cabinet
◆ 多用途架 shelf / rack for various purposes	◆ 鞋架 shoe rack	

16. 枱 Table		
<ul style="list-style-type: none"> ◆ 枱邊枱 side table ◆ 茶几 coffee table ◆ 角几 corner table ◆ 辦公桌 office desk ◆ 貼有防火膠板枱面的工作枱 work table with formica top 	<ul style="list-style-type: none"> ◆ 床頭枱 bedside table ◆ 電腦桌 computer desk ◆ 餐枱 dining table ◆ 閱讀枱 reading table 	<ul style="list-style-type: none"> ◆ 兒童枱 children table ◆ 會議枱 conference table ◆ 摺枱 folding table ◆ 書枱 (連書架和燈) study desk (with bookshelf and lamp)
17. 清潔用具連清潔用品 Cleaning Equipment, Utensils and Materials		
<ul style="list-style-type: none"> ◆ 桶 bucket ◆ 工業用吸塵機 industrial vacuum cleaner ◆ 吸塵機 vacuum cleaner 	<ul style="list-style-type: none"> ◆ 地板清潔機 / 工業用地板拋光 / 打蠟機 flooring machine / industrial floor polisher / waxing machine ◆ 小垃圾桶 litter bin ◆ 洗滌盆 washing basin 	<ul style="list-style-type: none"> ◆ 大垃圾桶 garbage bin ◆ 地拖 mop ◆ 乾濕兩用吸塵機 wet and dry vacuum cleaner
18. 防感染用具及配件 Protective Gears and Accessories for Infection Control		
<ul style="list-style-type: none"> ◆ 手套 gloves 	<ul style="list-style-type: none"> ◆ 膠靴 plastic boots 	<ul style="list-style-type: none"> ◆ 護目鏡及手套 goggles and multiglide glove
19. 防感染設備 Infection Control Equipment		
<ul style="list-style-type: none"> ◆ 滅蚊燈 electric insect killer ◆ 捕蚊器 mosquito trap ◆ 玩具消毒器 toy sterilizer 	<ul style="list-style-type: none"> ◆ 捕蟲燈 insect trap light ◆ 防蚊蟲網 mosquito / insect screen ◆ 洗手間電動吹手機 hand dryer with sensor 	<ul style="list-style-type: none"> ◆ 以電池驅動的自動感應梘液或消毒酒精機 liquid soap / alcohol dispenser with sensor (battery-type) ◆ 消毒機 sterilizer ◆ 消毒塗層 anti-virus coating spray

<ul style="list-style-type: none"> ◆ 感應式酒精機測溫一體機 alcohol dispenser and thermometer with sensor ◆ 圖書除菌機 book sterilizer 	<ul style="list-style-type: none"> ◆ UV 家用萬能消毒機 UV sterilizer 	<ul style="list-style-type: none"> ◆ UV+OZONE 消毒袋 UV+OZONE disinfection bag
20. 電腦硬件 Computer Hardware		
<ul style="list-style-type: none"> ◆ 電腦熒幕 computer monitor ◆ 筆記簿型電腦 notebook computer ◆ 平板電腦 tablet computer ◆ 網路攝影機 webcam 	<ul style="list-style-type: none"> ◆ 桌上電腦 desktop computer ◆ 打印機 printer ◆ 伺服器 (低階 / 中階 / 高階) server (entry level / mid-range level / high-end level) 	<ul style="list-style-type: none"> ◆ 多功能打印機 multi-function printer ◆ 掃描器 scanner ◆ 打印機(鐳射) printer (laser)
21. 電腦軟件 Computer Software		
<ul style="list-style-type: none"> ◆ 防毒軟件 anti-virus ◆ 合適學習軟件, 例如: 語言、美術、音樂、運動、科學、百科全書等 learning software for languages, arts, music, sports, sciences, encyclopedia, etc. 	<ul style="list-style-type: none"> ◆ 辦公室自動化軟件 office automation ◆ 教學及通訊軟件 teaching and messaging software 	<ul style="list-style-type: none"> ◆ 操作系統軟件 operating system
22. 周邊產品 Peripherals		
<ul style="list-style-type: none"> ◆ 外置硬碟 USB external disk 	<ul style="list-style-type: none"> ◆ 便攜式磁碟機 USB flash drive 	
23. 網絡產品 Network Product		
<ul style="list-style-type: none"> ◆ 為電腦安裝數據線 / 網絡線 installation of data line / network cable for computer ◆ 無線訊號擴展器 wireless extender 	<ul style="list-style-type: none"> ◆ 網絡交換器 network switch ◆ 無線訊號轉發器 wireless repeater 	<ul style="list-style-type: none"> ◆ 無線網絡路由器 wi-fi router
24. 廚房設備 Appliances for Kitchen		
<ul style="list-style-type: none"> ◆ 攪拌機 blender / food mixer ◆ 洗碗碟機 dish washing machine 	<ul style="list-style-type: none"> ◆ 煮粥鑊 boiler for congee ◆ 電開罐頭刀 electric can opener 	<ul style="list-style-type: none"> ◆ 多士爐 toaster ◆ 電動食物攪切機 electric food processor

<ul style="list-style-type: none"> ◆ 電熱板 electric hot plate ◆ 食物磅 food scale ◆ 矮湯爐 stock pot stove ◆ 微波爐 microwave oven ◆ 飯煲 rice cooker ◆ 乾碗碟機 dish dryer ◆ 家用電蒸鍋 electric food steamer (domestic type) ◆ 麵包機 bread maker ◆ 多功能養生鍋 multi-functional health cooker 	<ul style="list-style-type: none"> ◆ 電焗爐 electric oven ◆ 冷藏櫃 freezer ◆ 電磁爐 induction cooker ◆ 絞肉機 mincer ◆ 切片機 slicing machine ◆ 真空煲 vacuum cooker ◆ 三明治機 sandwich maker ◆ 華夫餅機 waffle machine ◆ 工業用電動食物攪切機 industrial electric food processor 	<ul style="list-style-type: none"> ◆ 電 / 煤氣熱水爐 electric / gas water heater ◆ 氣體爐 gas stove ◆ 榨汁機 juicer ◆ 雪櫃 refrigerator ◆ 濾水器 water filter ◆ 消毒碗櫃 disinfection cabinet ◆ 家用冰淇淋機 home-made ice-cream maker ◆ 電蒸鍋烹飪配件 steamer accessories ◆ 消毒碗櫃 disinfection cabinet
25. 廚房用具 Kitchen Utilities		
<ul style="list-style-type: none"> ◆ 砧板 chopping board ◆ 食物貯存容器 food containers ◆ 保溫食物壺 thermo flask for food 	<ul style="list-style-type: none"> ◆ 煮食用具 cookware / cooking utensils ◆ 調味料容器 seasoning set container ◆ 保溫湯壺 thermo flask for soup 	<ul style="list-style-type: none"> ◆ 托盤 fast food tray ◆ 餐具 tablewares / dining utensils
26. 茶水間設備及用具 Appliances and Utilities for Pantry		
<ul style="list-style-type: none"> ◆ 盛冷水用水樽 bottle for cold water ◆ 茶具 tea set ◆ 滾水罈 water boiler 	<ul style="list-style-type: none"> ◆ 飲水壺 drinking pot ◆ 茶罈 tea urn ◆ 水機 water dispenser 	<ul style="list-style-type: none"> ◆ 電水煲 electric kettle ◆ 保溫茶壺 thermo flask for tea ◆ 濾水器 water filter
27. 衣物洗熨設備及相關用品 Laundry Equipment and Accessories		
<ul style="list-style-type: none"> ◆ 乾衣機 drying machine / tumble dryer ◆ 洗衣籃 laundry basket ◆ 盛髒衣袋的運輸架 linen carrier 	<ul style="list-style-type: none"> ◆ 脫水器 hydro-extractor ◆ 晾衣竹 laundry pole ◆ 洗衣脫水機 washer extractor 	<ul style="list-style-type: none"> ◆ 熨斗及熨衫板 iron and ironing board ◆ 盛髒衣袋 linen bag ◆ 洗衣機 washing machine
28. 自動體外心臟去顫器 Automated External Defibrillator		

29. 體檢設備 Equipment for 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 weighing machine with seat	◆ 供輪椅用量重磅 wheelchair scale		
30. 醫療用恒溫冷櫃 (連鎖及最高最低溫度監察器) Pharmaceutical Grade Refrigerator (with lock and device for monitoring the maximum and minimum temperature)			
31. 簾 (連安裝) Curtain (including 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		
32. 裝飾用品 Decoration Items			
◆ 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		
33. 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	
34. 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		
35. 貯物用具 Storage Equipment			
◆ 雜誌盒 magazine box	◆ 真空貯物袋 vacuum storage bag	◆ 膠箱 plastic container / box	
◆ 長形儲存盤 storage bus tray	◆ 玩具箱 toy box		
36. 沐浴用品 Bathing Accessories			
◆ 浴床墊 bath mattress	◆ 沐浴輔助用品 bathing aid	◆ 塑膠洗頭帽 inflatable vinyl shampoo ring	

37. 個人護理用品 Personal Care Appliances and Accessories		
◆ 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
38. 手工藝用品 Arts and Craft Equipment and Materials		
◆ 書法用品 calligraphy materials	◆ 手工用品 handicraft materials	
39. 書籍、雜誌及參考資料 Books, Magazines and Reference Materials		
40. 樂器 Musical Instrument		
41. 戶外活動用品 Outdoor Program 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
42. 體能活動、健身及訓練器材 Physical Exercise / Training Equipment / Health Exerciser		
◆ 單車器 cycling exerciser	◆ 治療性黏土 exercise putty	◆ 佳瑪手部握力測驗 JAMAR hand dynamometer
◆ 雙槓 parallel bar	◆ 踏步機 pedal exerciser	◆ 練力棒 theraband
◆ 訓練用墊褥 training mattress	◆ 跑步機 treadmill	
43. 社交、體育運動及康樂設施 Social, Sports and Recreational Equipment		
44. 玩具 / 遊戲 / 棋類 Toys / Games / Chess		
◆ 康樂棋枱 Chinese billiard table	◆ 認知訓練遊戲 cognitive games and exercise	◆ 迷你桌球 mini-snooker
◆ 電視遊戲機、遊戲軟件及配件 TV game player, software and accessories	◆ 兒童遊戲屋 wendy house / dollhouse / play house	
45. 輪椅 Wheelchair (不包括電動輪椅 electric wheelchair 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

46. 消防設備 Fire Fighting Equipment			
◆ 滅火氈 fire blanket		◆ 滅火筒 (粉劑 / 二氧化碳 / 水式) fire extinguisher (powder / CO2 / water)	
47. 傳真機、電話、電話系統 (包括安裝) Facsimile Machine, Telephone Set, Telephone System (including installation)			
48. 流動電話 Mobile Phone			
◆ 非智能流動電話 cell phone		◆ 智能流動電話 smart phone	
49. 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	
50. 手推車 Trolley			
◆ 波車 ball trolley	◆ 尼龍床仔運輸架 bed carrier	◆ 圖書車 book trolley	
◆ 手推車 cart	◆ 醫用手推車 dressing trolley	◆ 送藥車 drug trolley	
◆ 摺合式手推車 foldable trolley	◆ 餐車 food trolley	◆ 保溫餐車 food trolley with warmer	
◆ 盛貨手推車 heavy goods trolley	◆ 派藥車 medication trolley	◆ 護理車 nursing trolley	
◆ 購物車 shopping trolley	◆ 不鏽鋼手推車 stainless steel trolley		
51. 教材/復康訓練輔助器材 Teaching / Rehabilitation Training Aid and Equipment			
◆ 大肌肉玩具 big muscle play equipment	◆ 搭砌玩具 constructional play equipment	◆ 教學玩具 didactic play equipment	
◆ 創意玩具 imaginative play equipment	◆ 教育書籍，可供有特殊學習需要兒童使用的工藝用具，性教育教材 education book, arts and craft equipment for children with special needs sex education materials		

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 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 register, NGOs are also encouraged (if feasible) to state the “category” of items purchased under the respective Reference F&E list.
- (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 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.