

## **Fiscal Information Agency, Ministry of Finance**

### **Statement of Internal Control System**

Based on the findings of self-assessment and auditing, official statements with regard to the Internal Control System for the year 2024 are as follows:

1. The staff of Fiscal Information Agency, Ministry of Finance (hereinafter referred to as the FIA) are well aware of the responsibility for establishing, implementing, and maintaining an adequate internal control system. This system, which is established based on risk assessment results, aims to achieve governance effectiveness, data reliability, adherence to the law as well as the safeguard of assets. The system should provide reasonable assurance; however, external risks which are beyond the control of the FIA are excluded.
2. An internal control system has inherent limitation. No matter how perfectly designed, an effective internal control system can only provide a reasonable assessment of its relevant objectives. Moreover, the effectiveness of the internal control system may be subject to change due to unpredictable environmental, incidental factors beyond control. Nevertheless, our internal control system contains self-monitoring mechanisms, which are able to detect and correct defects within the internal control system.
3. Based on the findings of the assessment and auditing of the design and implementation of the 2024 internal control system, it is found that the establishment and implementation of the FIA internal control system is effective, on December 31, 2024, and is able to reasonably ensure achievement of the aforementioned goals.

Head of agency:

*Wenhi Ghwang*

Convener of internal control:

*Asieh, M. H.*

Signed on:

*Feb. 7. 2025*