

# 臺灣新北地方檢察署 公告

中華民國 112 年 12 月 9 日 發文

新北檢貞 博 112 偵緝 3062 字第  
19743 號

主旨：公示送達本署 112 年度偵緝字第 3062 號不起訴處分書(附貼於後)，請查照。

依據：刑事訴訟法第 59 條、第 60 條。

公告事項：

- 一、本署 112 年度偵緝字第 3062 號被告陳景瀚詐欺案件，應受送達人陳景瀚住居所及所在地不明，爰依刑事訴訟法規定予以公示送達，應送達之訴訟文書，現由本署博股書記官保管，應受送達人得於上班日向該股領取。
- 二、本件公告除張貼於本署牌示處之外，另公布於本署全球資訊網頁。
- 三、本公示送達自公告之日起經 30 日發生效力。

正本：張貼本署牌示處(附貼書類)  
副本：本署紀錄科(公布於本署外網)

檢察長 余麗貞

主任檢察官 黃筵銘 決行

✓

03/11/83

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The document also notes that this practice is particularly important in the context of public sector organizations, where transparency and accountability are paramount.

2. The second part of the document outlines the key principles that should guide the development of any accounting system. These principles include the need for consistency, objectivity, and the use of reliable evidence. It also stresses the importance of ensuring that the system is designed to meet the specific needs of the organization and that it is capable of handling the volume and complexity of the transactions.

3. The third part of the document provides a detailed overview of the various components of an accounting system. This includes the recording of transactions, the calculation of financial results, and the preparation of financial statements. It also discusses the role of internal controls in ensuring the accuracy and reliability of the system.

4. The final part of the document concludes by emphasizing the need for ongoing review and improvement of the accounting system. It notes that as the organization's needs and the regulatory environment evolve, the system must be updated accordingly to remain effective and efficient.