

Amendment of Articles 36, 37, 38, 39, 44 and 69 of Audit Act

Amended Date : 2015.6.17

Article	Original Content	Amended Content
36	Accounting reports of various government agencies and funds shall be prepared in accordance with the Law of Accounting, and the respective accounting systems, and, together with original documents and vouchers, shall be submitted to the auditing agency for audit.	Accounting reports of various government agencies and funds as well as related information and archives shall be prepared in accordance with the Accounting Act and relevant accounting systems, and shall be submitted to the authorized auditing agency to audit. The auditing agency may notify them to submit original vouchers or related documents.
37	The auditing agency shall have personnel stationed at the Treasury and various disbursing agencies to carry out the auditing function; where, for some reason, no personnel are stationed, auditing officers may be dispatched from time to time to conduct spot-audit.	Auditors may be dispatched to conduct spot-audits for the affairs of the Treasury and various disbursing agencies anytime.

38	<p>The Treasury shall not effect a payment or make a remittance unless the document and voucher have been reviewed and authorized by auditing agency or the resident auditing personnel. Where there is neither auditing agency nor auditing personnel around will not be the case.</p>	Deleted
39	<p>The auditing agency or the resident auditing personnel shall refuse to authorize the document and voucher, which is against the Treasury' s appropriation, or the Treasury check, where it is found that the payment in question is not made in accordance with the budget or with the relevant laws or regulations.</p> <p>Approval or refusal of a payment as stated in the above paragraph shall be done not later than three days after receipt of the request for audit except in cases where an investigation is deemed necessary or deferment is inevitable.</p>	Deleted

44	<p>In submitting the accounting reports for audit, the government agencies may withhold relevant documents and vouchers provided that the omission is warranted by special situation and with prior consent of the auditing agency.</p>	Deleted
69	<p>Where the auditing agency suspects that there is negligence of duty or inefficiency while evaluating the performance of various government agencies, it should report its suspicion to the officer-in-charge of the respective higher agencies and also to the Control Yuan. Where the flaw is identifiable with defect in statutory or regulatory provisions, or due to inadequate facilities, recommendations for improvement shall be made for the benefit of the agencies concerned.</p>	<p>When auditing agencies consider the audited agencies negligence of duty or inefficiency after auditing their performance, they shall notify the authorities at the next higher level and the Control Yuan. Where the audited agencies have system defects or inadequate facilities, the auditing agencies shall provide recommendations to the audited agencies. Where the audit may improve the efficiency or advance public welfare, the auditing agencies shall provide recommendations to the audited agencies or related agencies. Where auditing agencies discover the potential risks which affect administrative, operational or business</p>

		efficiencies of various government agencies, they shall provide the government agencies early-warning recommendations in order to respond better.
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