

Amendment of Articles 25–32 of the Enforcement Rules of the Audit Act

Amended Date : 2015.12.18

Article	Original Content	Amended Content
25	<p>When the expenses are conducted by other agencies, schools or groups which respective agencies delegate, these agencies shall submit original documents and vouchers together with monthly accounting reports to the competent auditing agencies for audit. However, in special case, the related documents and vouchers may not be submitted with the approval of the competent audit agencies, and the competent audit agencies may dispatch auditors to conduct spot-audit.</p> <p>Foregoing provision shall be applied to the documents' and vouchers' audit of expenses which government agencies subsidize other agencies and schools, except the subvented agencies' budget include such expenses.</p>	<p>When agencies or funds delegate or subsidy other agencies, schools or groups to conduct expenses, they shall comply with the Article 36 of the Audit Act, and audit agencies may dispatch auditors to conduct on-site audit. If the original documents and vouchers are deposited in the delegated or subsidized agencies, schools or groups, they shall notice to the audit agencies.</p>

26	<p>The Articles 36, 63 and 64 of the Act shall be applied to the submitting of respective agencies' accounting reports, and the competent audit agency may notify the audited agency to submit other documents when necessary.</p>	<p>According to the Article 36 of the Audit Act, agencies or funds shall submit related information files, which are decided by the National Audit Office, to the competent audit agencies.</p>
27	<p>The resident auditors, who deals with resident audit affairs according to the Article 37 of the Act, shall submit to the competent auditing agency for approval when they want to write to the paying agency about inquiries and corrections.</p>	<p>Deleted</p>
28	<p>The Treasury and respective local disbursing agencies shall refund or keep the Treasury documents and vouchers, which are reviewed and authorized by auditing agency or resident auditors according to the Article 38 of the Act, with evidence in accordance with required number of copies after the resident auditors' review and authorization.</p> <p>When the paying agency apply for nullifying,</p>	<p>Deleted</p>

	renewing or reissuing the Treasury checks issued by local disbursing agencies, the application shall be reviewed and authorized by auditing agency or resident auditors.	
29	If the auditing agency or resident auditor refuses to review and authorize the Treasury documents and vouchers or the Treasury checks according to the Paragraph 1 of Article 39 of the Act, the refused reasons shall be notified to the issued agency or resident agency. If the auditing agency or resident auditor cannot review and authorize in prescribed period because payment bills or relevant documents fail to be submitted, the auditing agency or resident auditor is not responsible for delay.	Deleted
30	If the auditing agency or resident auditor cannot review and authorize the Treasury documents, vouchers, Treasury checks or payment vouchers in the period prescribed in the Paragraph 2 of Article 39 of the Act because of necessary investigation or	Deleted

	inevitable deferment, the auditing agency or resident auditor shall notify the reasons in prescribed period.	
31	<p>When financial agencies disburse for emergency according to the Article 23 of National Treasury Act, the Article 13 of Government Treasury Act and the Article 76 of Budget Act, the auditing agencies may review and authorize in accordance with the responsible documents of the agency which issues emergency order.</p> <p>Before legal budgetary procedure is completed, the financial agencies shall be responsible for the disbursement mentioned above.</p>	Deleted
32	If Treasury disburses to respective agencies because of requirements for circumstances before the approval of distribution budget or the service to auditing agencies, the auditing agency or resident auditor may review and authorize in accordance with the temporary documents of the	Deleted

financial agencies.

If the disbursement mentioned above goes beyond the authorized distribution or is inconsistent with approved conditions, financial agencies shall be responsible for depositing it back into the treasury.