

Amendment of Article 41 of Audit Act

Amended Date : 2015.12.9

Article	Original Content	Amended Content
41	In assigning personnel to various government agencies to conduct on-the-spot audit, the auditing agency may decide the degree and scope of the audit, in the light of the internal audit performance of the agencies concerned.	In assigning personnel to various government agencies to conduct on-site audit, the auditing agency shall evaluate the effectiveness of establishment and implementation in the related internal control systems, and then decide the degree and scope of the audit.