

SEOUL METROPOLITAN GOVERNMENT RULE ON ADMINISTRATIVE AUDIT AND INSPECTION

Enactment No. 1112, Nov. 06, 1970
Partial Amendment No. 1228, Jun. 26, 1972
Whole Amendment No. 2270, Mar. 27, 1989
Partial Amendment No. 2734, Jan. 15, 1996
Partial Amendment No. 2798, Jan. 25, 1997
Partial Amendment No. 2939, Sep. 15, 1998
Amendment of Other Laws No. 2943, Oct. 26, 1998
Whole Amendment No. 2954, Nov. 25, 1998
Amendment of Other Laws No. 3008, May. 25, 1999
Amendment of Other Laws No. 3116, Jun. 05, 2000
Partial Amendment No. 3550, May. 31, 2007
Amendment of Other Laws No. 3566, Jul. 30, 2007
Amendment of Other Laws No. 3584, Nov. 01, 2007
Amendment of Other Laws No. 3591, Dec. 26, 2007
Whole Amendment No. 3592, Aug. 04, 2011
Amendment of Other Laws No. 4007, Jan. 29, 2015
Partial Amendment No. 4037, Jul. 01, 2015
Partial Amendment No. 4087, Jun. 02, 2016
Amendment of Other Laws No. 4198, Jan. 18, 2018
Partial Amendment No. 4315, Jan. 16, 2020
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CHAPTER I GENERAL PROVISIONS

Article 1 (Purpose)

The purpose of this Rule is to prescribe matters necessary for the Mayor of the Seoul Metropolitan Government to conduct audits and inspections of affairs under his/her jurisdiction pursuant to the Act on Public Sector Audits and the Enforcement Decree thereof, the Standards on Internal Audit of Central Administrative Agencies and Local Governments, the Local Autonomy Act, and the Regulations on Administrative Inspection of Local Government.

Article 2 (Scope of Application)

Except as otherwise provided for in any other statute or Seoul Metropolitan Government Ordinance, this Rule shall apply to audits and inspections conducted by the Audit & Inspection Commission or the Citizens' Ombudsman Commission of the Seoul Metropolitan Government (hereinafter referred to as the "Commission") of the following agencies (hereinafter referred to as "agency subject to audit and inspection"): <Amended by Rule No. 4037, July 1, 2015; Rule No. 4198, January 18, 2018>

1. Main office and its affiliated institutions of the Seoul Metropolitan Government (hereinafter referred to as the "Seoul Government");
2. Treasury of the Seoul Government, and organizations and institutions subsidized at the expense of the Seoul Government;
3. Local government-invested public corporations and local government public corporations established by the Seoul Government, and corporations invested or funded by the Seoul Government;
4. Autonomous Gus, treasuries of autonomous Gus treasury, organizations and institutions subsidized by autonomous Gus (only with respect to matters under Articles 167 through 171 of the Local Autonomy Act).

Article 3 (Kinds of Audit and Inspection)

Kinds of audit and inspection referred to in this Rule shall be as follows:

1. "Integrated audit and inspection" means audit and inspection conducted to check legality, appropriateness, etc. of overall affairs, including the main functions, main duties, organizational structure, human resource management, and budget of an agency subject to audit and inspection; and the cycle of integrated audit and inspection shall be as listed in attached Table;
2. "Specific audit and inspection" means audit and inspection conducted to discover causes and clarify where responsibility lies, and prepare measures for improvement by identifying problems in specific affairs, business, funds, etc.;
3. "Financial audit and inspection" means audit and inspection conducted to primarily review and verify that budget management situations and accounting are appropriate;
4. "Performance audit and inspection" means audit and inspection conducted to primarily analyze and evaluate the economic feasibility, efficiency, and effectiveness of a specific policy, business, organizational structure, function, etc.;
5. "Service audit and inspection" means audit and inspection conducted to inspect whether persons belonging to an agency subject to audit and inspection have violated their duties to serve, or have committed irregularities, and the actual status of their service.

Article 4 (Methods of Audit and Inspection)

(1) Audit and inspection shall be conducted by a method of on-site audit and inspection or documentary audit and inspection.

(2) Sample audit and inspection may be conducted to save the manpower and budget required for audit and inspection and enhance the ripple effect of audit and inspection through intensive audit and inspection.

(3) On-site audit and inspection under paragraph (1) shall be conducted by a method of making an official visit to a site or an agency subject to audit and inspection, and documentary audit and inspection shall be conducted by the method of collecting and verifying the relevant documents submitted by an agency subject to audit and inspection.

CHAPTER 2 AUDIT AND INSPECTION PLAN

Article 5 (Formulation and Notification of Audit and Inspection Plan)

(1) The Commission shall, except in extenuating circumstance, formulate an annual audit and inspection plan including the following matters by 31, January each year and notify the agency subject to audit and inspection of such plan. <Amended by Rule No. 4037, July 1, 2015>

1. Matters subject to audit and inspection;
2. Purpose and necessity of audit and inspection;
3. Kind of audit and inspection, and the agency or department subject thereto;
4. Scope of audit and inspection;
5. Period of conducting audit and inspection, and the number of persons for conducting audit and inspection;
6. Other matters necessary for audit and inspection.

(2) The Commission shall, in case of intending to conduct any audit and inspection not included in the audit and inspection plan under paragraph (1), separately formulate an audit and inspection plan including the matters referred to in paragraph (1). <Amended by Rule No. 4037, July 1, 2015>

(3) The Commission may, if deemed necessary, alter the audit and inspection plan under paragraph (1) or (2). <Amended by Rule No. 4037, July 1, 2015>

(4) Where the Commission makes notification to an agency subject to audit and inspection pursuant to paragraph (1), such notification shall include paragraphs 1, and 3 through 5 (hereinafter referred to as "main content of an audit and inspection plan").

Article 6 (Adjustment, etc. of Audit and Inspection Plan)

(1) The head of an autonomous Gu, or the head of an agency in which a department conducting internal audit and inspection is established shall formulate an annual plan for audit and inspection of such Gu, agency, or affiliated agencies thereof; and submit it to the Commission no later than 15 days before the commencement of the next year pursuant to attached Form 1 or 2. Where there has been alteration to any main content of the already submitted annual plan for audit and inspection, such as matters subject to audit and inspection, the agencies subject to audit and inspection, the scope of audit and inspection, and the period of audit and inspection, the above-mentioned head shall, without delay, submit to the Commission an altered annual plan for audit and inspection pursuant to attached Form 1 or 2. <Amended by Rule No. 4037, July 1, 2015>

(2) The Commission may adjust the annual plan for audit and inspection under paragraph (1) or present opinion thereon, after examining whether it overlaps with the Seoul Government's plan for audit and inspection. <Amended by Rule No. 4037, July 1, 2015>

Article 7 (Notification of Conduct of Audit and Inspection)

The Commission (to which subparagraph 6 of Article 2 of the Act on Public Sector Audits shall apply mutatis mutandis: hereinafter the same shall apply) shall, when intending to conduct audit and inspection pursuant to Article 5, notify the agency subject to audit and inspection of the main content of the audit and inspection plan no later than 7 (seven) days before the scheduled day of audit and inspection: Provided, That this shall not apply where audit and inspection has to be conducted promptly due to any urgent circumstance or it is inevitable to achieve effectiveness of audit and inspection. <Amended by Rule No. 4037, July 1, 2015>

Article 8 (Avoidance of Duplicated Audit and Inspection)

The matters which have already been audited and inspected by the Seoul Government or through any other administrative audit and inspection shall be excluded from the matters subject to audit and inspection unless in extenuating circumstance, and the report of result of the audit and inspection already conducted shall be utilized with respect to such matters.

Article 9 (Omission of Audit and Inspection)

(1) Where the Board of Audit and Inspection has conducted audit and inspection of affairs of the relevant agency or its

affiliated agency, the Commission may, within the scope of such audit and inspection, have audit and inspection of those business affairs wholly or partially omitted only for the relevant year. <Amended by Rule No. 4037, July 1, 2015>

(2) With respect to the agencies whose efforts for internal purging are recognized excellent as a result of assessment or the field in which internal audit and inspection activities are so recognized, internal audit and inspection may be exempted for one year.

Article 10 (Composition and Operation of Audit and Inspection Team)

(1) Whenever the Commission conducts audit and inspection, it shall compose and operate an audit and inspection team to efficiently conduct audit and inspection referred to in each subparagraph of Article 3. <Amended by Rule No. 4037, July 1, 2015>

(2) Whenever the audit and inspection team conducts audit and inspection, it shall be comprised of the chief thereof and the public officials for audit and inspection, who can efficiently conduct the relevant audit and are selected in consideration of their careers, specialized fields and other related matters.

(3) If deemed necessary in consideration of the characters of audit and inspection, the audit and inspection team may be comprised of public officials who are not public officials for audit and inspections, and, if specialized knowledge is required, may have external specialized institutions or external specialists participate in audit and inspection.

(4) Allowances, travel expenses, and other necessary expenses may be paid to the external specialized institutions or external specialists participating in the audit and inspection pursuant to paragraph (3). In such case, the external specialized institutions or external specialists participating in the audit and inspection shall be deemed public officials for audit and inspection when Articles 20 through 29 of the Act on Public Sector Audits are applied.

CHAPTER 3 CONDUCT OF AUDIT AND INSPECTION

Article 11 (Advance Preparation)

(1) The Commission shall make thorough preparations in advance, such as collection and analysis of materials for audit and inspection referred to in the following subparagraphs, before it formulates a detailed audit and inspection plan or conducts audit and inspection pursuant to Article 5: <Amended by Rule No. 4037, July 1, 2015>

1. Related statutes, and internal regulations, such as directives, guidelines and established rules;
2. General current status of the agency or department subject to audit and inspection, such as its function, organization, manpower and budget;
3. Plan for major business affairs, and results of examination and analysis;
4. Plan for performances and a report of performance;
5. Matters released by the press, and matters discussed by local councils;
6. Results of previous audits and inspections, and status of the execution of demands for measures;
7. Other various materials for audit and inspection, such as civil petitions, information on audits and inspections, sample investigation of a part of matters subject to audit and inspection.

(2) The Commission may conduct a preliminary investigation, where such investigation is necessary to survey and verify materials for audit and inspection referred to in each subparagraph of paragraph (1) or find out any problem in question related to matters subject to audit and inspection. <Amended by Rule No. 4037, July 1, 2015>

(3) The chief of an audit and inspection team may, before conducting audit and inspection, provide education for public officials for audit and inspection on the audit and inspection plan, major functions and duties of the agency subject to audit and inspection, special characteristics of the business affairs subject to audit and inspection, and other related matters.

Article 12 (Request for Submission of Materials)

(1) The Commission may, if necessary for audit and inspection, request the agency subject to audit and inspection for the following:

1. Attendance and reply (including demands made by means of the information and communications networks under the Act of the Promotion of Information and Communications Network Utilization and Information Protection, Etc.)
2. Submission of the related documents, books, articles, etc.'
3. Investigation of materials input into the electronic information system
4. Sealing of safes, warehouses, books, articles, etc.;
5. Other measures deemed necessary to efficiently conduct audit and inspection.

(2) Agencies subject to audit and inspection in receipt of a demand for any measures referred to in subparagraphs of paragraph (1) and its affiliated public officials or employees shall comply with such demand except in extenuating circumstance.

Article 13 (Securing, etc. of Evidential Documents)

(1) With respect to any matters which are necessary to be settled as a result of audit and inspection, auditors, etc. (to whom

subparagraph 1 of paragraph (1) of the Standards for Internal Audit and Inspection of Central Administrative Agencies and Local Governments shall apply mutatis mutandis: hereinafter the same shall apply) shall demand a certified copy or duplicate of the relevant document, etc., necessary for verifying such matters, and, if the object to be verified is any article or situation, they shall secure evidence therefor by taking photographs so that an additional audit and inspection or a legal dispute, etc. may not occur.

(2) Auditors, etc. shall secure appropriate and adequate evidence in consideration of the admissibility as evidence of evidential documents, the burden level, etc. of the agency and department subject to audit and inspection.

(3) Auditors, etc. shall specify the sources and basis of evidential documents to secure their credibility: Provided That if necessary for confidentiality, etc., they need not specify such sources.

(4) Where any evidence might be destroyed, auditors, etc. shall immediately secure the evidence by sealing safes, warehouses, books, articles, etc. and, if necessary, take further measures to secure the evidence, such as requesting investigation agencies for cooperation.

Article 14 (Demand, etc. for Certification Document)

(1) If necessary for reinforcing the evidence of any matter which is necessary to be settled as a result of audit and inspection, auditors, etc. may receive from the relevant persons a certification under attached Form 3 specifying the facts, etc. of related matters.

(2) Where any matter which is necessary to be settled as a result of audit and inspection falls under a ground for a compensation order, disciplinary action or reprimand, or if necessary to clarify the locus and scope of responsibility of the persons related to any other important matter and comprehend the motivation, background and explanation of the relevant act, auditors, etc. shall prepare written questions and answers under attached Form 4.

(3) If necessary for comprehending the causes and improvements of any matter which is necessary to be settled as a result of audit and inspection, the Commission shall, in consideration of the characteristics of the relevant matter, issue a questionnaire under attached Form 5 to the responsible person in an appropriate position and demand him/her to submit written answers: Provided, That where an on-site audit and inspection is under way, the chief of an audit and inspection team may issue a questionnaire. <Amended by Rule No. 4037, July 1, 2015>

Article 15 (On-Site Measures)

The chief of an audit and inspection team may, during the period of audit and inspection, request the head of the relevant agency to correct minor matters or other matters correctable in a short time.

Article 16 (Report of Status of Conduct of Audit and Inspection)

(1) Public officials for audit and inspection shall prepare the written daily status of conduct of audit and inspection in which audit and inspection activities are recorded in detail in accordance with attached Form 6 to submit it to the chief of an audit and inspection team, and shall act under the his/her command.

(2) The chief of the audit and inspection team shall sum up the daily status of conduct of audit and inspection under paragraph (1) and submit it occasionally to the competent officer for audit and inspection. <Amended by Rule No. 4037, July 1, 2015>

(3) When public officials for audit and inspection intends to conduct audit and inspection of any matter not entered in the table of assigned affairs for audit and inspection during the period of an on-site audit and inspection, they shall report such fact to the chief of the audit and inspection team and follow his/her directions.

Article 17 (Ordinary Audit and Inspection)

(1) The Commission shall conduct ordinary audit and inspection by which the legality, validity, etc. of the main affairs of an agency to which an organization for internal audit and inspection belongs are checked and examined before that agency executes such affairs. <Amended by Rule No. 4037, July 1, 2015>

(2) Ordinary audit and inspection shall be conducted based on documents, etc. submitted by the head of an executive department under paragraph (3): Provided, That where the Commission deems it necessary, it may send a public official for audit and inspection, etc. to the site to conduct an on-site audit and inspection. <Amended by Rule No. 4037, July 1, 2015>

(3) The head of a department executing major policies, etc. of an agency to which an organization for internal audit and inspection belongs (hereinafter referred to as the "head of an executive department") shall request the Commission to conduct ordinary audit and inspection before he/she conducts the following affairs: <Amended by Rule No. 4037, July 1, 2015>

1. Affairs for implementing major policies;
2. Affairs for concluding contracts;
3. Affairs for managing budget;
4. Other affairs deemed necessary by the head of an executive department.

(4) Where the Commission in receipt of a request for ordinary audit and inspection finds out any fact that is deemed illegal or improper as a result of audit and inspection, it shall notify the head of the executive department of its opinion on such fact.

<Amended by Rule No. 4037, July 1, 2015>

(5) The head of an executive department shall take appropriate measures in response to the opinion of the Commission under paragraph (4) and report the opinion thereof and the result of such measure to a person who has the authority to approve affairs under the subparagraphs of paragraph (3).

(6) The Commission shall prepare and keep a ledger of treatment of audit and inspection results in order to manage the status of receipt and treatment of cases of ordinary audit and inspection. <Amended by Rule No. 4037, July 1, 2015>

(7) In addition to matters prescribed by this Rule, details concerning matters subject to ordinary audit and inspection, and criteria, procedure, etc. for ordinary audit and inspection shall be separately prescribed by the Mayor.

CHAPTER 4 TREATMENT OF RESULTS OF AUDIT AND INSPECTION

Article 18 (Reporting of Audit and Inspection Results)

The Chairperson of the Audit & Inspection Commission (hereinafter referred to as the "Chairperson") shall, except in extenuating circumstance, report to the Mayor the result of audit and inspections including the following matters after the Commission decides on such result: <Amended by Rule No. 4037, July 1, 2015>

1. Purpose of audit and inspection;
2. Agency subject to audit and inspection;
3. Period of conducting audit and inspection;
4. Matters subject to intensive audit and inspection;
5. Composition of an audit and inspection team;
6. Matters pointed out and matters requiring dispositions;
7. Matters requiring recommendation, correction or improvement;
8. Exemplary matters;
9. Other notable matters.

Article 19 (Dispositions of Audit and Inspection Results)

(1) The Mayor shall treat the audit and inspection results in accordance with the following standards: <Amended by Rule No. 4037, July 1, 2015>

1. Compensation order; Where liability for compensation exists pursuant to the Act on Liability of Accounting Personnel, Etc.;
2. Demand for disciplinary action, disciplinary surcharge or reprimand: In cases falling under a cause of disciplinary action, disciplinary surcharge or reprimand pursuant to the Local Public Officials Act and other statutes or in case of refusing internal audit and inspection or neglecting to submit materials without justifiable reason;
3. Demand for correction: Where punitive collection, retrieval, refund, additional collection or restitution is deemed necessary because an illegality or impropriety has been found as a result of audit and inspection,;
4. Demand for attention: Where, though an illegality or impropriety has been found as a result of audit and inspection, such illegality or impropriety is so minor as not to fall under the cause for disciplinary action or reprimand or where sanction against an agency or department subject to audit and inspection is required;
5. Demand for improvement: Where it is deemed that, as a result of audit and inspection, there is an inconsistency or matter requiring improvement in any statute, institution, or administration;
6. Recommendation: Where, as a result of audit and inspection, any problematic fact makes it necessary to present an alternative solution therefor and have the head of the agency subject to audit and inspection, etc. establish an improvement plan;
7. Notification: Where, though an illegality or impropriety has been found as a result of audit and inspection, it is deemed necessary that the relevant agency or department deal with such illegality or impropriety autonomously because it is inappropriate to make a demand under any of subparagraphs 2 through 5;
8. Accusation: Where it is deemed that there is a suspicion that an offense has been committed as a result of audit and inspection.

(2) A demand for attention under paragraph (1) 4 may be made as divided in the following subparagraphs according to the gravity of the illegality or impropriety: <Amended by Rule No. 4037, July 1, 2015>

1. Admonition: Where, though an illegality or impropriety has been found as a result of audit and inspection, such illegality or impropriety is so minor as not to fall under the cause for disciplinary action or reprimand;
2. Warning and warning to an agency: Where a warning against any illegal act is issued to the head of the relevant agency or the relevant agency; a warning shall be issued to the head of the agency and a separate warning to an agency to the agency, respectively;
3. Attention: Where it is necessary to urge caution for any wrongdoing or mistake lesser than an act subject to admonition.

(3) With respect to any matters pointed out separately as a result of audit and inspection, the Mayor shall make a disposition or demand for a disposition (hereinafter referred to as "disposition, etc.") appropriate for the content of the relevant

matters, and may concurrently impose two or more dispositions. <Newly Established by Rule No. 4037, July 1, 2015>>
(4) Where a public official falls under the cause of disciplinary action under paragraph (2) 2, the Mayor shall demand the competent personnel committee or disciplinary committee to make a decision on disciplinary action; notify such fact to the head of the agency subject to audit and inspection or the person authorized to demand a decision on disciplinary action; or direct him/her to make a demand for disciplinary action.

Article 20 (Exemption from Responsibility of Proactive Administration)

Where a defect, etc. in a part of the procedure occurs while a public official, executive officer, or employee of an agency subject to audit and inspection deals with his/her affairs earnestly and actively to promote national or public interests, the Audit & Inspection Commission shall not pursue its responsibility, such as a demand for disciplinary action or reprimand. Detailed matters concerning persons subject to exemption, requirements and operational procedures for exemption, etc. shall be prescribed by Directive. <Amended by Rule No. 4037, July 1, 2015>

Article 21 (Recommendation of Official Commendation)

The Commission may recommend official commendation for a person who has offered distinguished service in the elimination of irregularities or inefficient factors, enhancement of administrative efficiency, or the saving of budget or supplies. <Amended by Rule No. 4037, July 1, 2015>

Article 22 (Treatment, etc. of Results of Audit and Inspection)

Where the head of an agency subject to audit and inspection or the head of the related agency is notified of any disposition under Article 10, he/she shall take measures according to the content of such disposition and report the result of such measures to the Commission within the following period: <Amended by Rule No. 4037, July 1, 2015>

1. Compensation order: Reporting it within three months from the day the person responsible for compensation receives a compensation order;
2. Demand for disciplinary action, disciplinary surcharge or reprimand: Demanding a decision on disciplinary action within one month, and reporting the result of such decision without delay;
3. Demand for correction and demand for attention: Treating it within two months and reporting the result of treatment, without delay;
4. Demand for improvement, recommendation, and notification: In case of matters executable within less than two months, it shall be required to take proper measures within such period and reporting the result of such measures without delay; Provided, That in case of any matters the execution of which takes more than two or more months, it shall be required to report the result of measures taken according to the execution plan, without delay, after reporting, first an execution plan containing its implementation schedule within less than two months.

Article 23 (Management of Audit and Inspection Information)

The Commission shall input into the audit and inspection information system the information on audit and inspection activities prescribed by Article 19 of the Enforcement Decree of the Act on Public Sector Audits, such as audit and inspection plans, audit and inspection results, implementation results, etc. and manage such information. <Amended by Rule No. 4037, July 1, 2015>

Article 24 (Request for Audit and Inspection)

In order to enhance the efficiency of audit and inspection, etc. and to prevent the duplication of audit and inspection, the Commission may request an organization for internal audit and inspection to conduct a part of audit and inspection tasks and have such organization to submit the result thereof. <Amended by Rule No. 4037, July 1, 2015>

Article 25 (Reporting of Audit and Inspection or Criminal Investigation Received from External Agency)

When the head of an agency subject to audit and inspection or the head of a department subject to audit and inspection has undergone audit and inspection or criminal investigation from the Board of Audit and Inspection or an investigation agency, etc., he/she shall, without delay, make a "Report on Audit and Inspection (Criminal Investigation) Conducted by External Agency" or "Report on Current Status of Criminal Investigation" in the attached Form 7 or 8, which contains the name of the agency conducting audit and inspection or criminal investigation, the duties and names of auditors or investigators, the purpose and scheduled period of audit and inspection or criminal investigation, and other information for reference, to the Chairperson, and, when the audit and inspection or criminal investigation is completed, shall report in writing the result thereof to the Chairperson, together with materials related to such audit and inspection or criminal investigation, within 10 days from the completion date. <Amended by Rule No. 4037, July 1, 2015>

Article 26 (Reporting of Crimes, Loss, Damage, etc.)

In cases falling under any of the following subparagraphs, the head of an agency subject to audit and inspection or a department subject to audit and inspection shall, without delay, report it to the Chairperson: <Amended by Rule No. 4037, July 1, 2015>

1. Where a fact constituting a crime is found in connection with the duties of any public official, or any executive officer or employee under his/her jurisdiction (attached Form 9);
2. Where it is discovered that cash, articles, securities or any properties have been lost or damaged. (attached Form 10)

Article 27 (Application for Reexamination, etc.)

(1) When the head of an agency notified of the result of audit and inspection from the Mayor deems such result is illegal or unjust, he/she may file an application for reexamination with the Mayor, specifying a ground for and details of application for reexamination pursuant to attached Form 11 and attaching evidential materials if any, within one month from the day of receipt of such notification: Provided, That the provisions of Article 6 (3) through (5) of the Act on Liability of Accounting Personnel, Etc. shall apply to an objection against a compensation order.

(2) The Commission shall examine matters concerning application for reexamination under Article 15 of the Enforcement Decree of Act on Public Sector Act and shall reject it if such application is deemed ill-founded or otherwise revoke or modify the demand for a disposition. <Amended by Rule No. 4037, July 1, 2015>

(3) The Commission in receipt of an application for reexamination pursuant to paragraph (1) shall settle the matter within two months from its receipt day, except in extenuating circumstance. <Amended by Rule No. 4037, July 1, 2015>

CHAPTER 5 PUBLIC OFFICIAL FOR AUDIT AND INSPECTION

Article 28 (Qualification Standards for Public Official for Audit and Inspection)

(1) In case of appointing a public official for audit and inspection, a person falling under any of the following subparagraphs who has served as a public official for at least two years shall be preferentially appointed: <Amended by Rule No. 4037, July 1, 2015>

1. A person who has a qualification certificate necessary to conduct audit and inspection, such as a certified public accountant or certified tax accountant, or holds an associate or higher degree in the field of audit and inspection;
2. A person on whom a decoration has been conferred or who has won official commendation, as prescribed by the Awards and Decorations Act, the Exemplary Officials Regulations, the Regulation on Government Commendation, and municipal ordinances and rules;
3. Other persons who are deemed by the head of an organization for audit and inspection to have expertise, qualities, and aptitudes necessary to conduct audits.

(2) No person in the following subparagraphs shall be a public official for audit and inspection:

1. A person falling under any subparagraph of Article 31 of the Local Public Officials Act;
2. A person for whom three years (five years where he/she resigned due to dismissal or reprimand) have not passed from the day he/she was subject to a disciplinary action of suspension from office or heavier or reprimand (excluding any disciplinary action or reprimand under subparagraph 4);
3. A person for whom two years have not passed since he/she was subject to a disciplinary action lighter than suspension from office or reprimand (excluding any disciplinary action or reprimand under subparagraph 4);
4. A person who has been imposed a heavier penalty than a disciplinary action, reprimand or fine for his/her offense falling under Articles 129 through 133, 355 and 356 of the Criminal Act.

Article 29 (Preferential Treatment to Public Official for Audit and Inspection)

(1) A person who has worked as a public official for audit and inspection for one or more year(s) may be given preferential treatment with respect to the performance ratings, appointment, etc.

(2) Where a person who has worked as a public official for audit and inspection for two or more years is transferred to other position, his/her demands shall take priority in being considered for accommodation therefor. .

Article 30 (Identification Card of Public Official for Audit and Inspection)

(1) When a public official for audit and inspection intends to conduct audit and inspection, he/she shall present the identification card of a public official for audit and inspection under attached Form 12 indicating his/her status to the agency subject to audit and inspection.

(2) Persons eligible to be issued an identification card of a public official for audit and inspection shall be public officials of Grade V or lower either belonging or dispatched to an organization for audit and inspection.

(3) When issuing an identification card of a public official for audit and inspection, it shall be issued after being registered at the ledger of issuance of identification cards of a public official for audit and inspection under attached Form 13(hereinafter referred to as the "ledger").

(4) Photographs attached on an identification card of a public official for audit and inspection and on the ledger shall be the same ones taken within six months before the issuance date of such identification card.

(5) Where a public official for audit and inspection intends to be reissued an identification card of a public official for audit and inspection due to the loss, destruction, or change of entries, thereof, he/she shall submit an application for the

reissuance of an identification card of a public official for audit and inspection under attached Form 14 within five (5) days from the date when such cause occurs. <Amended by Rule No. 4037, July 1, 2015>

(6) The Commission shall, in case of the issuance or reissuance under paragraph (3) or (5) shall receive a written pledge under attached Form 15 and recover the issued identification card of a public official for audit and inspection: Provided, That where an identification card of a public official for audit and inspection is lost, such fact of loss shall be entered and managed in the ledger after receiving a certification of loss of the identification card of a public official for audit and inspection under attached Form 16.

(7) Where a public official to whom an identification card of a public official for audit and inspection has been issued can not continue to perform affairs of audit and inspection, due to reasons such as retirement or transfer to any position unrelated to such affairs and suspension from office, he/she shall return his/her identification card of a public official for audit and inspection.

Article 31 (Application Mutatis Mutandis)

In addition to the provisions of this Rule, the Regulations on Administrative Inspection of Local Governments and the Standards for Internal Audit and Inspection of Central Administrative Agencies and Local Governments shall apply to the matters necessary for audit and inspection.

Article 31 (Application Mutatis Mutandis)

In addition to the provisions of this Rule, the Regulations on Administrative Inspection of Local Governments and the Standards for Internal Audit and Inspection of Central Administrative Agencies and Local Governments shall apply to the matters necessary for audit and inspection.

ADDENDUM <Rule No. 3592, August 4, 2011>

This Rule shall enter into force on the date of its promulgation.

ADDENDUM <Rule No. 4007, January 29, 2015>

This Rule shall enter into force on the date of its promulgation.

ADDENDUM <Rule No. 4037, July 1, 2015>

This Rule shall enter into force on the composition date of the Audit and Inspection Commission referred to in the Seoul Metropolitan Government Ordinance on the Composition and Operation of the Audit and Inspection Commission.

ADDENDUM <Rule No. 4087, June 2, 2016>

This Rule shall enter into force on the date of its promulgation.

ADDENDUM <Rule No. 4198, January 18, 2018>

This Rule shall enter into force on the date of its promulgation.