

# BOARD OF AUDIT AND INSPECTION ACT

Act No. 1286, Mar. 5, 1963  
Amended by Act No. 1495, Dec. 13, 1963  
Act No. 2245, Dec. 31, 1970  
Act No. 2446, Jan. 25, 1973  
Act No. 4937, Jan. 5, 1995  
Act No. 5681, Jan. 21, 1999  
Act No. 5998, Aug. 31, 1999  
Act No. 6101, Dec. 31, 1999  
Act No. 6622, Jan. 19, 2002  
Act No. 7176, Mar. 5, 2004  
Act No. 7427, Mar. 31, 2005  
Act No. 7521, May 26, 2005  
Act No. 8050, Oct. 4, 2006  
Act No. 8132, Dec. 28, 2006  
Act No. 8635, Aug. 3, 2007  
Act No. 8875, Feb. 29, 2008  
Act No. 9399, Jan. 30, 2009  
Act No. 11206, Jan. 17, 2012  
Act No. 11530, Dec. 11, 2012  
Act No. 11690, Mar. 23, 2013  
Act No. 12222, Jan. 7, 2014  
Act No. 12844, Nov. 19, 2014  
Act No. 13204, Feb. 3, 2015

## Article 1 (Purpose)

The purpose of this Act is to prescribe the organization and the scope of official duties of the Board of Audit and Inspection, the qualifications for appointment of the Commissioners, the scope of government agencies and public officials subject to audit and inspection, and other necessary matters.

## Article 2 (Status)

(1) The Board of Audit and Inspection shall be established under the President, but shall retain an independent status in regard to its duties.

(2) With respect to the appointment, dismissal and organization of public officials under the control of the Board of Audit and Inspection, and the compilation of its budget, the independence of the Board of Audit and Inspection shall be respected to the maximum extent.

### **Article 3 (Composition)**

The Board of Audit and Inspection shall be composed of seven Commissioners, including the Chairperson of the Board of Audit and Inspection (hereinafter referred to as the "Chairperson").

### **Article 4 (Chairperson)**

- (1) The Chairperson shall be appointed by the President with the consent of the National Assembly.
- (2) The Chairperson shall represent the Board of Audit and Inspection, and direct and supervise public officials assigned to the Board of Audit and Inspection.
- (3) If the Chairperson is unable to perform his/her duties due to an accident, a Commissioner who has held office for the longest period shall act on behalf of the Chairperson: Provided, That if there are two or more Commissioners whose term of office is equal to each other, the senior in age shall act on behalf of the Chairperson.
- (4) In order to provide the Chairperson with advice and suggestions as requested, advisory organs may be established in the Board of Audit and Inspection.
- (5) Matters concerning the composition and operation of the advisory organs referred to in paragraph (4) shall be determined by the Board of Audit and Inspection Regulations.

### **Article 5 (Appointment and Remuneration)**

- (1) A Commissioner shall be appointed by the President on the recommendation of the Chairperson.
- (2) A Commissioner shall be a public official in political service and his/her remuneration shall be the same amount as that of Vice-Minister of an Executive Branch: Provided, That the remuneration of a Commissioner who is the Chairperson shall be prescribed by Presidential Decree to the extent of the remuneration of the Prime Minister and a member of the State Council.

### **Article 6 (Term of Office and Age Limit)**

- (1) The term of office of a Commissioner shall be four years.
- (2) The age limit for a Commissioner shall be 65 years of age: Provided, That the age limit for a Commissioner who is the Chairperson shall be 70 years of age.

### **Article 7 (Qualifications for Appointment)**

A Commissioner shall be appointed from among any of the following persons:

1. A person who has served for eight years or longer as a public official who belongs to the Senior Civil Service Corps under Article 2-2 of the State Public Officials Act (including the Board of Audit and Inspection's Senior Civil Service Corps provided for in Article 17-2 of this Act) or as a public official of Grade III or higher;
2. A person who has served for ten years or longer as a judge, public prosecutor, military judge, advocate officer, or attorney-at-law;

3. A person who has served for eight years or longer as an associate professor or higher-ranking position at an accredited college or university;
4. A person who has worked for at least twenty years, during which he/she has served as an executive officer for at least five years, for any stock-listed corporation or KOSDAQ-listed corporation provided for in Article 9 (15) 3 of the Financial Investment Services and Capital Markets Act or any government-invested institution provided for in Article 2 (1) of the Framework Act on the Management of Government-Invested Institutions.

#### **Article 8 (Guarantee of Status)**

(1) No Commissioner shall be dismissed against his/her will unless he/she falls under any of the following subparagraphs:

1. Where a decision of impeachment has been made against him/her or he/she has been sentenced to imprisonment without prison labor or heavier punishment;
2. Where he/she is unable to perform his/her duties due to long-term mental or physical weakness.

(2) A Commissioner shall retire from office ipso facto in cases under paragraph (1) 1, and in cases under subparagraph 2 of the same paragraph, the President shall, upon the recommendation of the Chairperson, order a Commissioner to retire from office, via a decision by the Council of Commissioners.

#### **Article 9 (Prohibition of Concurrently Holding Other Offices, etc.)**

No Commissioner may, while he/she is in office, concurrently hold any of the following offices or operate profit-making business:

1. Post of the National Assembly members or local-council members;
2. Post of public officials of administrative agencies;
3. Post of executives or employees of the organization subject to audit and inspection pursuant to this Act;
4. Other office or position for which remuneration is paid.

#### **Article 10 (Prohibition of Political Activities)**

No Commissioner shall be allowed to be affiliated with a political party or to participate in political activities.

#### **Article 11 (Chairperson and Decision)**

(1) The Council of Commissioners shall be composed of all Commissioners, including the Chairperson, and the Chairperson shall preside over meetings of the Council.

(2) The Council of Commissioners shall make decisions by an affirmative vote of a majority of the Commissioners on the register.

#### **Article 12 (Matters for Decision)**

(1) The following matters shall be decided by the Council of Commissioners:

1. Matters concerning audit and inspection policies and plans of the Board of Audit and Inspection;
2. Matters concerning confirmation of settlement of accounts under Article 21;

3. Matters concerning adjudication of liability for compensation under Article 31;
4. Matters concerning requests for disciplinary action or reprimand under Article 32;
5. Matters concerning requests for correction, etc. under Article 33;
6. Matters concerning requests for improvement under Article 34;
7. Matters concerning the recommendation, etc. under Article 34-2 (1);
8. Matters concerning re-examination under Articles 36, 38 and 39;
9. Matters concerning annual reports on inspection of settlement of accounts under Article 41 and occasional reports under Article 42;
10. Matters concerning decisions on requests for examination under Article 46;
11. Matters concerning expression of opinions, etc. under Article 49;
12. Matters concerning enactment, amendment and repeal of the Board of Audit and Inspection Regulations;
13. Matters concerning requests for the budget and settlement of accounts of the Board of Audit and Inspection;
14. Matters concerning the omission of audit and inspection under Article 28;
15. Matters concerning the vicarious execution of audit and inspection affairs under Article 50-2;
16. Other matters to be referred by the Chairperson.

(2) Insignificant matters, among those under paragraph (1) 5, 7, 8, 10 and 11, which are prescribed by the Board of Audit and Inspection Regulations, shall be handled by the Chairperson.

#### **Article 12-2 (Subcommittees)**

- (1) The Council of Commissioners may establish sectional committees and subcommittees.
- (2) Matters concerning the composition and operation of sectional committees and subcommittees under paragraph (1) shall be prescribed by the Board of Audit and Inspection Regulations.

#### **Article 13 (Preparation, etc. of Proposals)**

- (1) The Secretary General shall, by order from the Chairperson, prepare a proposal, attend meetings of the Council of Commissioners to explain and to state his/her opinions on the proposal, and administer the affairs concerning the meetings of the Council.
- (2) Any staff member related to proposals may, with the approval of the Council of Commissioners, attend a meeting of the Council of Commissioners to state his/her opinions thereon.

#### **Article 13-2 (Right of Interested Parties to State Opinions)**

When the Council of Commissioners intends to deliberate on the matters under Article 12 (1) 3 and 8, it shall give the other party or other interested parties an opportunity to state their opinions in writing, by means of e-document or orally, as prescribed by the Board of Audit and Inspection Regulations.

#### **Article 14 (Witness and Expert Witness)**

- (1) The Council of Commissioners may, if deemed necessary for deliberation, request the interested party or witness to appear before the Council and question him/her, and request a person of knowledge and experience to give an expert opinion.

(2) Chapters XII and XIII of Part I of the Criminal Procedure Act shall apply mutatis mutandis to the witness or expert witness mentioned in paragraph (1): Provided, That Article 151 of the same Act and the provisions concerning the arrest shall not apply mutatis mutandis.

#### **Article 15 (Exclusion of Commissioner)**

(1) No Commissioner may intervene during deliberation of the following matters:

1. Matters in which a Commissioner himself/herself is involved;
2. Matters in which a person who is or was a relative of a Commissioner is involved;
3. Matters in which a Commissioner stands as a witness or expert witness for the person involved;
4. Matters in which a Commissioner had participated for investigation or inspection before he/she is appointed.

(2) When a decision for impeachment is rendered against a Commissioner, or a Commissioner is subject to a pending criminal trial, the exercise of his/her powers shall be suspended until the decision for impeachment or a court decision becomes final and conclusive.

#### **Article 16 (Functions and Organization)**

(1) A Secretariat shall be established in the Board of Audit and Inspection in order to manage the audit of accounts, inspection, decision on examination, and administrative affairs concerning the Board of Audit and Inspection under the direction and control of the Chairperson.

(2) The Secretariat shall have chiefs of its offices and bureaus, and may, if necessary, establish subsidiary organs determined by the Board of Audit and Inspection Regulations under their control. In such cases, chiefs of offices or bureaus may be differently named heads of the headquarters, groups, departments, teams, etc., as determined by the Board of Audit and Inspection Regulations, and differently-named subsidiary organs shall be deemed chiefs of offices or bureaus in the application of this Act.

(3) The appointment of chiefs of offices and bureaus and the establishment of subsidiary organs under paragraph (2) and the division of their duties shall be determined by the Board of Audit and Inspection Regulations.

(4) Assistant organs may be established under the control of the Chair-person, secretary-general, and chiefs of offices and bureaus to assist them through planning policies, developing plans, and conducting studies, research, examination, appraisals, public relations, etc., as determined by the Board of Audit and Inspection Regulations.

#### **Article 16-2 (Open-Type Positions)**

(1) With respect to any position referred to in the following subparagraphs, the Chairperson may designate and manage such position as an open-type position: Provided, That a position to which a public official in a fixed term position under Article 26-5 of the State Public Officials Act may be appointed, from among those to which public officials who belong to the Board of Audit and Inspection's Senior Civil Service Corps may be appointed in accordance with the Board of Audit and Inspection Regulations (excluding subsidiary organs established under the control of chiefs of offices and bureaus), shall be deemed an open-type position: <Amended by Act No. 11530, Dec. 11, 2012>

1. Position that needs to be filled by a qualified person inside or outside the public service to meet the demands especially for expertise;
  2. Position that needs to be filled by a qualified person inside or outside the public service to perform duties efficiently.
- (2) With respect to open-type positions prescribed in paragraph (1), the Chairperson shall determine any requirements for performing duties in consideration of details, peculiarity, etc. of duties by position, and appoint persons who meet such requirements or recommend their appointments.
- (3) Any designation or modification of an open-type position or any creation or modification of requirements for performing duties by position shall be referred to the Council of Commissioners for resolution.
- (4) Matters necessary for the operation, etc. of open-type positions shall be determined by the Board of Audit and Inspection Regulations.

#### **Article 16-3 (Publicly-Recruited Positions)**

- (1) With respect to any position for which it is necessary to appoint a qualified person from among public officials inside or outside the Board of Audit and Inspection for performing its duties efficiently, the Chairperson may manage such position as a publicly-recruited position after designating it.
- (2) With respect to publicly-recruited positions prescribed in paragraph (1), the Chairperson shall determine any requirements for performing duties in consideration of details, peculiarity, etc. of duties by positions, and appoint persons who meet such requirements or recommend their appointment.
- (3) When it is intended to designate or modify a publicly-recruited position or to determine or modify any requirements for performing duties by each position, it shall be subject to a resolution by the Council of Commissioners.
- (4) Necessary matters concerning the operation, etc. of publicly-recruited positions shall be determined by the Board of Audit and Inspection Regulations.

#### **Article 17 (Personnel)**

- (1) The Secretariat shall have one secretary-general, two deputy secretaries-general and other necessary personnel.
- (2) The fixed number of the personnel shall be determined by the Board of Audit and Inspection Regulations with the approval of the President within budgetary limits.

#### **Article 17-2 (Composition and Operation of Board of Audit and Inspection's Senior Civil Service Corps)**

- (1) The Board of Audit and Inspection's Senior Civil Service Corps shall be formed in order to enhance the expertise and responsibility of audit and inspection by efficiently managing the personnel affairs of the public officials who belong to the Board of Audit and Inspection's Senior Civil Service Corps.
- (2) The term "Board of Audit and Inspection's Senior Civil Service Corps" means any of the following groups: *<Amended by Act No. 11530, Dec. 11, 2012>*

1. Group of the Deputy Secretary Generals of the Board of Audit and Inspection, the President of the Audit and Inspection Training Center, the President of the Audit and Inspection Research Institute, and the chiefs of offices and bureaus who belong to the Board of Audit and Inspection, which call for the performance of highly difficult duties and the maintenance of a high level of responsibility;
  2. Group of assistant organs equivalent to those referred to in subparagraph 1;
  3. Group of the public officials in general service and the public officials in extraordinary civil service, who are presently working, seconded or suspended from duties after having been appointed to the positions to which public officials who belong to the Board of Audit and Inspection's Senior Civil Service Corps shall be appointed in accordance with the Board of Audit and Inspection Regulations.
- (3) The Chairperson shall determine skills and qualities necessary to perform duties of public officials who belong to the Board of Audit and Inspection's Senior Civil Service Corps and may utilize these standards to evaluate persons who desire to be appointed to the positions of the Board of Audit and Inspection's Senior Civil Service Corps and thus to manage the personnel affairs of the Board of Audit and Inspection's Senior Civil Service Corps, including new appointments, promotions, etc.
- (4) Necessary matters concerning the specific scope of management of personnel affairs referred to in paragraph (2) and the details of skills and qualities, the scope of persons subject to the evaluation, evaluation methods, the use of evaluation results, etc. referred to in paragraph (3) shall be prescribed by the Board of Audit and Inspection Regulations.
- (5) Except as otherwise provided for in this Act, the provisions of the State Public Officials Act governing the Senior Civil Service Corps shall apply mutatis mutandis with respect to the Board of Audit and Inspection's Senior Civil Service Corps formed pursuant to paragraphs (1) and (2). In such cases, the "Senior Civil Service Corps" shall be deemed the "Board of Audit and Inspection's Senior Civil Service Corps".

#### **Article 17-3 (Examination of Qualification)**

(1) Where any public official in general service who belongs to the Board of Audit and Inspection's Senior Civil Service Corps falls under any one of the following subparagraphs, he/she shall undergo examination to determine whether he/she is qualified as a public official who belongs to the Board of Audit and Inspection's Senior Civil Service Corps (hereinafter referred to as "examination of qualification"):

1. When every five years lapse from the date on which he/she is appointed as a public official who belongs to the Board of Audit and Inspection's Senior Civil Service Corps: Provided, That with respect to any person who is appointed during the relevant period to an open-type position provided for in Article 16-2 or to a position appointed by way of open recruitment procedures provided for in Article 16-3, he/she shall undergo the examination when five years lapse from the date on which he/she is so appointed;
2. When he/she has been given the lowest rating in the evaluation of job performance for two consecutive years or for three or more years in total;

3. When he/she has not been appointed to a position for a total of two years without good cause prescribed by the Board of Audit and Inspection Regulations.
- (2) The examination of qualification referred to in paragraph (1) 1 shall be conducted within six months from the date on which the grounds thereof arise, and the examination of qualification referred to in paragraph (1) 2 and 3 shall be conducted within three months from the date on which the grounds thereof arise.
- (3) The examination of qualification shall be performed on the basis of the evaluation of job performance and abilities, and any of the following persons, who is deemed unable to perform his/her duties as a public official who belongs to the Board of Audit and Inspection's Senior Civil Service Corps, as prescribed by the Board of Audit and Inspection Regulations, shall be disqualified:
  1. A person who falls under the grounds referred to in paragraph (1) 1, whose job performance or non-appointed period, etc. falls under the grounds referred to in paragraph (1) 2 or 3;
  2. A person who falls under the grounds referred to in paragraph (1) 2 or 3.
- (4) The Qualification Examination Committee of the Board of Audit and Inspection's Senior Civil Service Corps mandated to conduct the examination of qualification shall be established under the Board of Audit and Inspection.
- (5) The Qualification Examination Committee of the Board of Audit and Inspection's Senior Civil Service Corps shall be composed of at least five members who are public officials in political service who belong to the Board of Audit and Inspection, public officials who belong to the Board of Audit and Inspection's Senior Civil Service Corps, external personnel who are recommended by the Chairperson of the Board of Audit and Inspection, etc., and the Chairperson of the Board of Audit and Inspection shall concurrently serve as the Chairperson of the Qualification Examination Committee of the Board of Audit and Inspection's Senior Civil Service Corps.
- (6) Matters necessary for the composition and operation of the Qualification Examination Committee of the Board of Audit and Inspection's Senior Civil Service Corps, the utilization of results of the examination of qualification, etc. shall be prescribed by the Board of Audit and Inspection Regulations.

#### **Article 18 (Appointment and Dismissal of Personnel)**

- (1) The secretary-general, public officials who belong to the Board of Audit and Inspection's Senior Civil Service Corps, and public officials of Grade IV or higher shall be appointed or dismissed by the President upon the recommendation of the Chairperson after a resolution passed by the Council of Commissioners.
- (2) Public officials of Grade V shall be appointed or dismissed by the President upon the recommendation of the Chairperson, and public officials of Grade VI or lower shall be appointed or dismissed by the Chairperson.
- (3) Notwithstanding Article 17 (1) of the State Public Officials Act, inspection of the personnel affairs of employees of the Board of Audit and Inspection shall be conducted by the secretary-general under the direction of the Chairperson, and the results of such inspection shall be handled, as determined by the Board of Audit and Inspection.



#### **Article 18-2 (Establishment of Disciplinary Committee)**

(1) In order to decide on any disciplinary action against employees of the Board of Audit and Inspection, the disciplinary committee shall be established in the Board of Audit and Inspection, and the composition, types, powers, examination procedures of the disciplinary committee, and other necessary matters, shall be determined by the Board of Audit and Inspection Regulations.

(2) Any disciplinary action against an employee shall be taken by the Chairperson following a resolution passed by the disciplinary committee: Provided, That the removal and dismissal of public officials who belong to the Board of Audit and Inspection's Senior Civil Service Corps or employees of Grade V or higher shall be executed by the President upon the recommendation of the Chairperson following a resolution passed by the disciplinary committee.

#### **Article 19 (Secretary-General and Deputy Secretary-General)**

(1) The Secretary-General shall be appointed to the position in political service, and the deputy secretary-general to the position in general service. *<Amended by Act No. 13204, Feb. 3, 2015>*

(2) The Secretary-General shall, under the direction of the Chairperson, administer affairs of the Secretariat, and direct and supervise personnel under his/her control.

(3) The Deputy Secretary-General shall assist the Secretary-General, and if the Secretary-General is unable to perform his/her duties due to any unavoidable accident, the Deputy Secretary-General shall act on behalf of him/her.

(4) The remuneration of the Secretary-General shall be the same amount as that of a Vice-Minister; and the remuneration of the Deputy Secretary-General as that of a Deputy Minister.

#### **Article 19-2 (Functions and Organization)**

(1) In order to provide training for employees belonging to the Board of Audit and Inspection and for those engaged in auditing or accounting affairs of the agencies and institutions which are subject to audit and inspection under this Act, the Audit and Inspection Training Center shall be established in the Board of Audit and Inspection.

(2) Matters necessary for the organization and operation of the Audit and Inspection Training Center shall be prescribed by the Board of Audit and Inspection Regulations.

#### **Article 19-3 (Personnel)**

(1) The Audit and Inspection Training Center shall have a director and other necessary personnel.

(2) The director shall be appointed from among public officials in general service who belong to the Board of Audit and Inspection's Senior Civil Service Corps.

(3) Articles 16-2, 16-3, 17 (2) and 18 (1) and (2) shall be applicable mutatis mutandis to the fixed number, appointment, dismissal, etc. of the personnel.

#### **Article 19-4 (Functions and Organization)**

(1) In order to conduct research, development, etc. of systems and methods of audit and inspection related with the efficiency analysis and performance evaluation of major policies, projects, operation, etc. of the agencies and institutions which are subject to audit and inspection, the Audit and Inspection Research

Institute shall be established in the Board of Audit and Inspection.

(2) The Audit and Inspection Research Institute may support the construction of audit and inspection infrastructure, including survey and research with respect to various systems and methods of audit and inspection.

(3) Matters necessary for the organization and operation of the Audit and Inspection Research Institute shall be prescribed by the Board of Audit and Inspection Regulations.

#### **Article 19-5 (Personnel)**

(1) The Audit and Inspection Research Institute shall have one director and other necessary personnel.

(2) The director shall be appointed as a public official in general service who belongs to the Board of Audit and Inspection's Senior Civil Service Corps. <Amended by Act No. 11530, Dec. 11, 2012>

(3) Articles 16-2, 16-3, 17 (2), and 18 (1) and (2) shall be applicable mutatis mutandis to the fixed number, appointment, dismissal, etc. of the personnel.

#### **Article 20 (Functions)**

The Board of Audit and Inspection shall audit the settlement of accounts of revenues and expenditures of the State and constantly audit and supervise any other accounts as prescribed by this Act and other Acts in order to ensure their correctness, and inspect the functions of administrative agencies and public officials in order to improve and promote the operation of public administration.

#### **Article 21 (Confirmation of Settlement of Accounts)**

The Board of Audit and Inspection shall confirm the settlement of accounts of revenues and expenditures of the State in accordance with the results of the audit and inspection of accounts.

#### **Article 22 (Matters Subject to Obligatory Audit)**

(1) The Board of Audit and Inspection shall audit the following matters:

1. Accounts of the State;
2. Accounts of local governments;
3. Accounts of the Bank of Korea and those of juristic persons to which the State or local governments have invested a majority or more of their capital stock;
4. Accounts of the agencies prescribed by other Acts to be subject to the audit by the Board of Audit and Inspection.

(2) The audit under paragraph (1) and Article 23 shall include revenues and expenditures, acquisition, custody, management, disposal, etc. of properties (including articles, negotiable instruments and rights, etc.).

#### **Article 23 (Matters Subject to Optional Audit)**

The Board of Audit and Inspection may audit the following matters, where deemed necessary or at the request of the Prime Minister:

1. Receipts and disbursements of cash, articles or negotiable instruments owned by the State or local governments which are handled by the persons, other than State agencies or local governments, for the State or local governments;

2. Accounts of those persons to whom the State or local governments, either directly or indirectly, have given subsidies, bounties, grants-in-aid, contributions, etc. or have given fiscal assistance of loans, etc.;
3. Accounts of those persons to whom the persons referred to in subparagraph 2 have again given such subsidies, bounties, grants-in-aid, contributions, etc.;
4. Accounts of those persons to which the State or local governments have invested a part of their capital stock;
5. Accounts of those persons in whom the persons referred to in subparagraph 4 or Article 22 (1) 3 have invested;
6. Accounts of those persons whose debts are guaranteed by the State or local governments;
7. Accounts of those agencies which have been established by the provisions of Acts, other than the Civil Act or the Commercial Act, and all or some of the executives or the representative of which have been appointed or approved for appointment by the State or local governments;
8. Accounts concerning matters related with the contract of those persons who have concluded contracts with the State, local governments or those persons referred to in subparagraphs 2 through 6, or Article 22 (1) 3 or 4;
9. Accounts of those persons who manage a fund to which Article 5 of the National Finance Act shall apply;
10. Accounts of organizations, etc. to which those persons referred to in subparagraph 9 have contributed and subsidized funds from the fund.

#### **Article 24 (Matters Subject to Inspection)**

(1) The Board of Audit and Inspection shall inspect the following matters:

1. Affairs of administrative agencies established under the Government Organization Act or other Acts, and the duties of the public officials assigned thereto;
2. Affairs of local governments and the duties of the local public officials assigned thereto;
3. Affairs of those persons referred to in Article 22 (1) 3 and subparagraph 7 of Article 23 and affairs of the executives assigned thereto or employees who have direct or indirect relations with the account subject to the audit by the Board of Audit and Inspection;
4. Affairs entrusted or executed vicariously by the State or local governments pursuant to Acts and subordinate statutes, and duties of those holding the status of public officials or corresponding to them pursuant to other Acts and subordinate statutes.

(2) The administrative agencies referred to in paragraph (1) 1 shall include military and educational institutions: Provided, That in the case of military institutions, combat divisions under the command of a major general or lower ranking officer, and regiments under the command of a lieutenant colonel or lower ranking officer, shall be excluded.

(3) The public officials referred to in paragraph (1) shall exclude the public officials assigned to the National Assembly, courts and the Constitutional Court.

(4) Where the Board of Audit and Inspection intends to conduct an inspection under paragraph (1), it shall not inspect any of the following matters:

1. Matters for which the Prime Minister made clear that they are the State secrets;
2. Matters for which the Minister of National Defense made clear that an inspection interferes with keeping military secrets or would be harmful for military operations.

**Article 25 (Presentation of Account Statement, etc.)**

(1) Persons subject to audit and inspection (hereinafter referred to as "inspection") by the Board of Audit and Inspection shall submit account statements, evidentiary documents, protocols and other materials (including submission thereof by means of the information and communications network under the Act on Promotion of Information and Communications Network Utilization and Information Protection, etc.; hereinafter the same shall apply) to the Board of Audit and Inspection in accordance with the Board of Audit and Inspection Regulations.

(2) If it is difficult to submit account statements, evidentiary documents, etc. under paragraph (1), other materials designated by the Board of Audit and Inspection may be submitted in lieu of the above documents.

**Article 26 (Inspection Based on Papers and On-the-Spot Inspection)**

In addition to a regular inspection based on documents submitted pursuant to Article 25, the Board of Audit and Inspection may, if it is deemed necessary, order its officials to conduct on-the-spot inspection.

**Article 27 (Appearance for Answer, Presentation of Materials, Sealing, etc.)**

(1) The Board of Audit and Inspection may, if it is necessary for inspection, take the following measures:

1. Request (including a request by means of the information and communications network under the Act on Promotion of Information and Communications Network Utilization and Information Protection, etc.; hereinafter the same shall apply) for appearance and answer of interested parties or those persons who are deemed to be involved in the matters subject to inspection;
2. Request for presentation of certificates, explanatory notes and other pertinent papers, books and articles;
3. Application of sealing on warehouses, money safes, papers, books, and articles.

(2) If it is deemed necessary for any audit as prescribed by this Act and any inspection of a financial institution which is subject to inspection, the Board of Audit and Inspection may demand any specified branch office of such financial institution to furnish any information on, or present materials of, the details of financial dealings in document (including any electronic document under the Act on Promotion of Information and Communications Network Utilization and Information Protection, etc.; hereinafter the same shall apply) specifying the personal matters, despite the provisions of other Acts, and any person who is engaged in the financial institution shall not refuse it.

(3) Sealing as prescribed in paragraph (1) 3, and the demand for furnishing any information or materials on the details of financial dealings as referred to in paragraph (2) shall be limited to a minimum extent necessary for conducting an inspection.

(4) No person who has any information on, or materials of, the details of financial dealings furnished or presented under paragraphs (2) and (3) shall furnish or disclose such information or materials to another person, or use them for any purpose other than the intended one.

(5) The Board of Audit and Inspection may not use any information or materials about the personal affairs or private life of an individual submitted for an inspection for other purpose than that of the relevant inspection: Provided, That the same shall not apply where the person in question or the head of the agency or institution which has submitted the materials has given his/her consent.

#### **Article 28 (Omission of Inspection)**

(1) The Board of Audit and Inspection may, if it deems that self-inspection is being properly conducted, after it examined the results of self-inspection conducted by the head of each central government agency, local government and government-invested institution, fully or partially dispense with an inspection of a certain agency unless confirmation of settlement of accounts and so forth are hindered.

(2) If the Board of Audit and Inspection has decided not to conduct an inspection pursuant to paragraph (1), it shall notify (including any notification by means of the information and communications network under the Act on Promotion of Information and Communications Network Utilization and Information Protection, etc.; hereinafter the same shall apply) the head of the agency concerned thereof.

(3) If the Board of Audit and Inspection has decided not to conduct an inspection pursuant to paragraph (1), it may state its opinion regarding the methods of self-inspection to the head of the agency concerned.

(4) The head of the agency concerned under paragraph (1) shall adopt the opinion of the Board of Audit and Inspection under paragraph (3), unless any other special ground exists.

(5) The head of the agency concerned under paragraph (1) shall submit a report (including any report by means of the information and communications network under the Act on Promotion of Information and Communications Network Utilization and Information Protection, etc.; hereinafter the same shall apply) on the results of its self-inspection to the Board of Audit and Inspection, as prescribed by the Board of Audit and Inspection.

(6) The Board of Audit and Inspection may also request an agency for which it is decided not to conduct an inspection under paragraph (1) to present account statements or other papers or may directly conduct an inspection on such agency, when it is required for a specific ground, and if a self-inspection of an agency is deemed to have been improperly executed, the Board of Audit and Inspection may revoke the decision under paragraph (1).

#### **Article 29 (Notification of Crimes, Loss, Damage, etc.)**

(1) In cases falling under any of the following subparagraphs, the head of an agency, etc. subject to inspection by the Board of Audit and Inspection pursuant to Articles 22 and 23 shall, without delay, notify the Board of Audit and Inspection thereof through the competent Minister or the chief of the pertinent supervisory agency:

1. Where a fact constituting a crime is found or a disciplinary action has been taken in connection with the duties of accounting officials and persons subject to inspection by the Board of Audit and Inspection

pursuant to Article 24;

2. Where it is discovered that cash, articles, negotiable instruments or any properties have been lost or damaged.

(2) Procedure and scope of notification referred to in paragraph (1) shall be determined by the Board of Audit and Inspection Regulations.

### **Article 30 (Cooperation of Related Agencies)**

The Board of Audit and Inspection may request the heads of the State agencies, the heads of local government's agencies, and the heads of other organizations subject to inspection to provide cooperation and assistance necessary for inspection or to dispatch public officials, executives or employees under their control.

### **Article 30-2 (Support, etc. for Self-Inspection)**

(1) The Board of Audit and Inspection may provide any support necessary for the development of self-inspection services and the performance of efficient inspection activities.

(2) The heads of central administrative agencies, local governments (limited to the Special Metropolitan City, Metropolitan Cities, Special Self-Governing Cities, Dos, and Special Self-Governing Provinces), and government-invested institutions shall, if necessary, consult with the Board of Audit and Inspection on the inspection plan, etc. to avoid any duplication of the inspection. *<Amended by Act No. 11206, Jan. 17, 2012>*

(3) If a person responsible for the inspection of the agency under paragraph (2) is deemed grossly negligent in performing inspection duties as a result of the inspection, the Board of Audit and Inspection may recommend that the person authorized to appoint or propose the appointment of the person replaces the person.

### **Article 31 (Adjudication of Liability for Compensation, etc.)**

(1) The Board of Audit and Inspection shall, after reviewing the results of an inspection, examine and adjudicate as to whether accounting officials or any other persons (excluding the subordinate officials of those persons who do not fall under Article 22 (1) 3 and 4 or subparagraphs 1 through 6 and 8 through 10 of Article 23 from among those falling under subparagraph 7 of Article 23) are liable for compensation as separately prescribed by Acts.

(2) When the Board of Audit and Inspection has adjudicated pursuant to paragraph (1) that there is a liability for compensation, it shall send to the competent Minister (only State agencies; hereinafter the same shall apply), the chief of the related supervisory agency (only non-governmental agencies; hereinafter the same shall apply), or the head of the agency concerned (only when the competent Minister or the chief of the pertinent supervisory agency is absent, or not certain; hereinafter the same shall apply) a written adjudication for compensation in which persons liable for it and the amount of compensation, and reasons therefor are clearly specified.

(3) The competent Minister, the chief of the related supervisory agency or the head of the agency concerned to whom such written adjudication referred to in paragraph (2) has been sent shall serve it on the person liable for compensation within 20 days from the date of receipt thereof and shall order him/her

to make such compensation within the period determined by the Board of Audit and Inspection.

(4) If a person liable for compensation falls under any of the following subparagraphs, the competent Minister, the chief of the related supervisory agency or the head of the agency concerned to whom a written adjudication for compensation has been sent shall make a public announcement as prescribed in the Board of Audit and Inspection Regulations, and such written adjudication for compensation shall be deemed to have been served with the lapse of 10 days after the date of such announcement:

1. When a person liable for compensation has refused to accept a written adjudication;
2. When the address or residence of a person liable for compensation is not clear, or the person is not in Korea.

(5) If a person liable for compensation fails to fulfill his/her liability for compensation within the period specified by the Board of Audit and Inspection, the competent Minister or the chief of the related supervisory agency shall commission the chief of the related tax office to execute collection thereof by applying mutatis mutandis the provisions concerning disposition for recovery of taxes in arrears from the National Tax Collection Act.

(6) The chief of the tax office commissioned under paragraph (5) shall be subject to the supervision of the competent Minister or the chief of the related supervisory agency provided for in paragraph (5) in performing his/her duties.

(7) If the competent Minister or the chief of the related supervisory agency is vacant or ambiguous, the Chairperson shall exercise the competence as provided for in paragraph (5), and supervise the chief of the tax office as provided for in paragraph (6).

#### **Article 32 (Request, etc. for Disciplinary Action)**

(1) The Board of Audit and Inspection may request the related Minister or the appointing agency to take disciplinary action against public officials who fall under causes for disciplinary action prescribed in the State Public Officials Act or other statutes, or who refuse an inspection, or are negligent in submitting materials under this Act without good cause.

(2) The competent Minister or the appointing agency who has received a request for dismissal as part of disciplinary action under paragraph (1) shall demand that a decision be made by the related disciplinary committee, personnel committee, or other organizations (hereinafter referred to as "disciplinary committee") within ten days from the date of receipt of such request, and the Minister of Personnel Management shall notify the Board of Audit and Inspection of the results of a decision made by the Central Disciplinary Committee, and the head of the agency in which the disciplinary committee concerned or other organization is established shall notify the Board of Audit and Inspection of the results of a decision made by another disciplinary committee or other organization, within 15 days from the date of its decision. *<Amended by Act No. 11690, Mar. 23, 2013; Act No. 12844, Nov. 19, 2014>*

(3) If a request for dismissal pursuant to paragraph (1) has been rejected, the Board of Audit and Inspection may, on its own initiative, request deliberation or review thereof by the disciplinary committee which is established at the immediately higher-level agency of an agency in which the relevant

disciplinary committee is established (where the immediately higher agency has no disciplinary committee, the relevant disciplinary committee) within one month from the date of receipt of such notification under paragraph (2).

(4) The disciplinary committee which has received the request for deliberation or review under paragraph (3) shall deliberate on or review the request for dismissal within one month from the date of receipt of such request, and the chief of the disciplinary committee concerned shall, without delay, notify the Board of Audit and Inspection of the results thereof.

(5) If an appeals review committee, etc. has examined and decided on the appeal raised in response to the dismissal executed at the request of the Board of Audit and Inspection as provided for in paragraph (1), the chief of the appeals review committee concerned shall notify the Board of Audit and Inspection of the results of the decision within 15 days from the date of its decision.

(6) The Board of Audit and Inspection may, within one month from the date of receipt of the notification under paragraph (5), request the review thereof by the appeals review committee, etc. through the head of the agency concerned in which the appeals review committee, etc. is established.

(7) The execution of decisions on disciplinary action or appeal shall be suspended during the period prescribed in paragraphs (2) through (6).

(8) For a person to whom the provisions of statutes relating to the disciplinary measures are not applied, but who falls under any of the causes for reprimand prescribed by statutes or by the organization to which he/she belongs, or who refuses an inspection or is negligent in submitting materials as prescribed by this Act without good cause, the Board of Audit and Inspection may request the chief of the competent supervisory agency or the head of the agency concerned to issue reprimand against him/her.

(9) In cases falling under paragraph (8), the Board of Audit and Inspection may request the appointing agency or agency which has proposed such appointment to dismiss an executive officer or employee of an organization if he/she is deemed to have committed serious irregularities to whom the provisions concerning the reprimand provided by the statutes or the organization to which he/she is assigned are not applicable.

(10) In cases of the request for disciplinary action or reprimand under paragraph (1) or (8), the kind thereof may be designated. The kinds of reprimand shall correspond to those of disciplinary action.

(11) The head of the agency that receives a request for disciplinary action or reprimand, or the dismissal as prescribed by paragraph (1), (8) or (9) shall make the disposition in accordance with the due procedures within the period specified by the Board of Audit and Inspection.

#### **Article 32-2 (Suspension of Prescription, etc. of Grounds for Disciplinary Action and Reprimand)**

(1) With respect to a specific case which is under investigation by the Board of Audit and Inspection, the procedures for disciplinary action and reprimand shall not proceed after the commencement of investigation under paragraph (2) is notified.

(2) Where the Board of Audit and Inspection commences or completes the investigation of a specific case, it shall notify the head of the agency related to the case within 10 days.



(3) Where the period of prescription of disciplinary action or reprimand under Acts and subordinate statutes or a competent agency, etc. terminates or the remaining period is less than one month due to the suspension of discipline or reprimand procedures as prescribed by paragraphs (1) and (2), the period of prescription shall be deemed to terminate one month after the date the completion of investigation is notified under paragraph (2) or after the date the request for disciplinary action or reprimand is made under Article 32 (1) or (8) (where a request for review is made under Article 36 (2), after the date the decision on review is notified).

**Article 33 (Request for Correction, etc.)**

(1) If the Board of Audit and Inspection has found an illegality or impropriety as a result of inspection, it may request the competent Minister, the chief of the related supervisory agency, or the head of the agency concerned to correct or pay more attention to it.

(2) When the request under paragraph (1) is made, the competent Minister, the chief of the related supervisory agency, or the head of the agency concerned shall comply with such request within a period specified by the Board of Audit and Inspection.

**Article 34 (Request for Improvement, etc.)**

(1) Where the Board of Audit and Inspection has found, as a result of inspection, an inconsistency or matters required to be improved in Acts and subordinate statutes, institutions and administration in its opinion, it may request the Prime Minister, competent Minister, the chief of the related supervisory agency or the head of the agency concerned to take necessary measures for enactment, amendment, or repeal of Acts and subordinate statutes or the improvement of institution or administration.

(2) The head of the agency concerned that receives the request under paragraph (1) shall notify (including any notification by means of the information and communications network under the Act on Promotion of Information and Communications Network Utilization and Information Protection, etc.; hereinafter the same shall apply) the Board of Audit and Inspection of the results of the measures taken or the improvement made.

**Article 34-2 (Recommendation, etc.)**

(1) The Board of Audit and Inspection may, if it falls under any of the following subparagraphs as a result of inspection, recommend the matters concerning the improvement, etc. thereof to the competent Minister, the chief of the competent supervisory agency or the head of the agency concerned or inform him/her thereof:

1. Where it is deemed improper to make a request as prescribed in Articles 32, 33, and 34;
2. Where it is deemed necessary to ask the head of the agency concerned to settle it autonomously;
3. Where it is deemed necessary for the economic efficiency, effectiveness, impartiality, etc. of the administrative operation.

(2) The competent Minister, the chief of the competent supervisory agency or the head of the agency concerned who has received the recommendation or information as referred to in paragraph (1) shall notify the Board of Audit and Inspection of the results of the actions taken.

### **Article 34-3 (Exemption from Responsibility of Proactive Administration)**

(1) Where a person subject to inspection by the Board of Audit and Inspection proactively exercises duties for the public interest, such as the improvement of unreasonable regulations, he/she shall not be held responsible for the results thereof through, such as disciplinary actions or reprimands, if he/she is found not to have acted intentionally or by gross negligence.

(2) The specific criteria and operational procedures for exemption from responsibility referred to in paragraph (1) and other necessary matters shall be prescribed by the Board of Audit and Inspection Regulations.

### **Article 35 (Accusation)**

Where the Board of Audit and Inspection has found a suspicion of a crime as a result of inspection, it shall bring an accusation against it to investigation authorities.

### **Article 36 (Request for Review)**

(1) The party concerned, the competent Minister, the head of the competent supervisory agency or the head of the agency concerned who deems that an adjudication of compensation under Article 31 is unlawful or unjust may request the Board of Audit and Inspection to review it within three months from the date of arrival of the written adjudication of compensation.

(2) If the competent Minister, the appointing agency, the agency which has proposed such appointment, the chief of the related supervisory agency, or the head of the agency concerned who has received a request as prescribed in Articles 32, 33, and 34 from the Board of Audit and Inspection deems that such request is unlawful or unjust, he/she may request the Board of Audit and Inspection to review it within one month from the date of receipt of such request.

(3) The request for review of an adjudication of compensation under paragraph (1) shall not have the effect of suspended execution.

### **Article 37 (Method of Request for Review)**

(1) A request for review shall be made by filing an application for review.

(2) An application referred to in paragraph (1) shall contain a clear statement as to details of and reasons for the request, and shall be filed with the Board of Audit and Inspection together with an account statement, evidential documents, etc.

### **Article 38 (Disposition of Request for Review)**

(1) The Board of Audit and Inspection shall reject a request for review if such a request does not satisfy the necessary requirements.

(2) If the Board of Audit and Inspection deems that a request for review is groundless, it shall dismiss such request, and if it deems that a request for review is well-grounded, it shall cancel the request for original disposition or change the details thereof.

(3) Upon receipt of a request for review, the Board of Audit and Inspection shall, unless there exists a special ground not to do so, handle such request within two months from the date of receipt of the request.

### **Article 39 (Review Ex Officio)**

If the Board of Audit and Inspection has found that an adjudication was unlawful or unjust due to any error or omission in account statements, evidential documents, etc. within two years from the date of adjudication, it may ex officio review such case.

### **Article 40 (Effect of Review)**

(1) Review of a case which has been reviewed by a request shall not be requested any more: Provided, That with respect to a case which has been reviewed ex officio by the Board of Audit and Inspection, the review thereof may be requested.

(2) With respect to an adjudication of review made by the Board of Audit and Inspection, an administrative litigation may be filed against the Board of Audit and Inspection as a party: Provided, That a decision for provisional disposition to suspend its effect cannot be made.

### **Article 41 (Matters to be Included in Report of Inspection)**

An inspection report to be prepared pursuant to Article 99 of the Constitution shall contain the following matters:

1. Confirmation of the settlement of accounts of revenues and expenditures of the State;
2. Whether the amount of settlement of accounts of revenues and expenditures of the State corresponds to that of account statement submitted by the Bank of Korea;
3. Whether any matters are in violation of Acts, subordinate statutes or the budget, or any unjust matters exist, as a result of the audit of accounts;
4. Whether any expenditure of the reserve has not been approved by the National Assembly;
5. Adjudications declaring liability, and conditions of execution thereof;
6. Matters for which disciplinary action or reprimand is requested and the consequences thereafter;
7. Matters for which correction is requested and the consequences thereafter;
8. Matters for which improvement is requested and the consequences thereafter;
9. Matters which have been recommended or notified, and the consequences thereafter;
10. Other matters which are deemed necessary by the Board of Audit and Inspection.

### **Article 42 (Occasional Reporting)**

The Board of Audit and Inspection shall, in addition to submitting a report on audit of the settlement of accounts under Article 41, report to the President on the matters which are considered important as a result of inspection as often as the occasion requires. The same shall apply to the matters which are not executed even after the Board of Audit and Inspection has issued peremptory notices on at least two occasions with regard to its request for an important disposition.

### **Article 43 (Request for Examination)**

(1) Any person who has an interest in a disposition or other activity concerning the duties of a person subject to inspection of the Board of Audit and Inspection may request the Board of Audit and Inspection to examine it.

(2) A request for examination under paragraph (1) shall be made by filing an application for examination which includes the purport and reasons for the request pursuant to the Board of Audit and Inspection Regulations and be presented through the head of the agency who has taken the causal disposition or action for such request (hereinafter referred to as the "related agency").

(3) If the head of the related agency who has received an application as provided for in paragraph (2) does not deliver it to the Board of Audit and Inspection within one month after the receipt, a request for examination may be made to the Board of Audit and Inspection without going through the related agency.

#### **Article 44 (Period of Exclusion)**

(1) Any interested party shall request an examination within 90 days from the date when he/she has found the causal action for a request for examination, and within 180 days from the date when such action has been taken.

(2) The period under paragraph (1) shall be peremptory period.

#### **Article 45 (Inquiry of Request for Examination)**

Inquiry of a request for examination shall be performed by an application for examination and other documents presented by the agency concerned: Provided, That the Board of Audit and Inspection may, if it is deemed necessary, require presentation of materials or opinions from the person who has requested the application for examination or relevant persons, or perform a necessary inspection.

#### **Article 46 (Decision on Request for Examination)**

(1) When a request does not satisfy the requirements and procedures provided for in Articles 43 and 44 and the Board of Audit and Inspection Regulations, the Board of Audit and Inspection shall reject the request for examination. The same shall apply, when a person other than an interested party has presented such request.

(2) When the Board of Audit and Inspection deems that a request for examination is well-grounded, it shall request the head of the related agency to make a correction or to take other necessary measures, and if it deems that a request for examination is groundless, it shall dismiss it.

(3) The decision as provided for in paragraphs (1) and (2) shall be made within three months from the date of receipt of the request, unless there exists any special ground to the contrary.

(4) When a decision is made under paragraph (2), a notification thereof shall be given to the person who has requested an examination and to the head of the agency concerned within seven days, along with a copy of the written decision of examination.

#### **Article 46-2 (Relationship with Administrative Litigation)**

With respect to any disposition made by the head of an administrative agency, which has gone through the request for examination and the decision thereon under Articles 43 and 46, the requesting person may institute administrative litigation against the agency which has made such disposition as a party thereto within 90 days from the date of receipt of the notification of such decision.

#### **Article 47 (Measures Taken by Related Agency)**

The head of the agency concerned shall, upon receipt of the decision requiring correction or other necessary measures as provided for in Article 46, take measures according to the decision.

#### **Article 48 (Principle not to Decide on Same Matter Twice)**

For the matters about which examination and decision have been given pursuant to Article 46, a request for examination shall not be made again: Provided, That this shall not apply to a rejected matter.

#### **Article 49 (Expression of Opinions, etc. on Acts and Subordinate Statutes, etc. Relating to Accounting)**

(1) Each agency of the State shall ask for opinions of the Board of Audit and Inspection by sending in advance a bill of the relevant Acts and subordinate statutes to the Board of Audit and Inspection in the following cases:

1. When it intends to enact, amend, or repeal Acts and subordinate statutes concerning the accounting of the State;
  2. When it intends to enact, amend, or repeal Acts and subordinate statutes concerning the bookkeeping of receipt and disbursement of cash, articles and negotiable instruments of the State;
  3. When it intends to enact, amend or repeal Acts and subordinate statutes relating to the authority of the Board of Audit and Inspection to have any agency or institution undergo an inspection, or to exclude or restrict it from or to an inspection;
  4. When it intends to enact, amend or repeal Acts and subordinate statutes relating to self-inspection activities.
- (2) When a person who is in charge of accounting and subject to inspection by the Board of Audit and Inspection has asked for an opinion of the Board of Audit and Inspection on doubtful matters in interpreting Acts and subordinate statutes relating to accounting in the course of performing his/her duties, the Board of Audit and Inspection shall interpret and reply to it.

#### **Article 50 (Request for Cooperation to Persons other than Agency Subject to Inspection)**

- (1) The Board of Audit and Inspection may, if necessary, request a person other than an agency or institution subject to inspection under this Act to present materials or to appear to reply to the question.
- (2) A request as referred to in paragraph (1) shall be limited to the minimum necessary for inspection.
- (3) Any person who has received a request under paragraph (1) shall comply with the request unless there exists any justifiable ground to the contrary.

#### **Article 50-2 (Vicarious Execution of Inspection Affairs)**

If it is deemed necessary, the Board of Audit and Inspection may have the head of each central administrative agency, local government or government-invested institution execute vicariously a part of inspection affairs (limited to those of investigation, confirmation, analysis, etc. of facts, which are not directly related to the rights and duties of nationals) on some agencies or institutions which are subject to inspection, and have him/her submit the results thereof, in accordance with the Board of Audit and Inspection Regulations.

#### **Article 51 (Penalty Provisions)**

(1) Any of the following persons shall be punished by imprisonment with labor for not more than one year or a fine not exceeding ten million won: <Amended by Act No. 12222, Jan. 7, 2014>

1. A person subject to inspection under this Act, who has refused inspection or failed to comply with a request for submission of materials;
  2. A person who has interfered with inspection under this Act;
  3. A person who has failed to comply with a request for submission of information or materials or attendance and statement of opinions as provided for in Articles 27 (2) and 50, without good cause.
- (2) Any person who violates Article 27 (4) shall be punished by imprisonment with labor for not more than three years or a fine not exceeding 20 million won.
- (3) Both the imprisonment with labor and the fine referred to in paragraph (2) may be imposed concurrently.

#### **Article 52 (Board of Audit and Inspection Regulations)**

The Board of Audit and Inspection may enact the regulations concerning inspection procedures, its internal rules, and the handling of inspection affairs.

#### **ADDENDA**

- (1) (Enforcement Date) This Act shall enter into force on December 17, 1963.
- (2) (Act to be Repealed) The Board of Audit and Inspection Act (Act No. 1286) shall be repealed at the time this Act enters into force.
- (3) (Transitional Provisions) All acts performed under the Board of Audit and Inspection Act before this Act enters into force shall be deemed to have been performed under this Act.
- (4) (Public Officials at Time this Act Enters into Force) Public officials of Grades I through V at the time this Act enters into force, shall be deemed to have been appointed respectively in accordance with this Act.

#### **ADDENDA <Act No. 2245, Dec. 31, 1970>**

- (1) (Enforcement Date) This Act shall enter into force on the date of its promulgation.
- (2) (Transitional Measures) The Commissioners at the time when this Act enters into force, shall hold office until the expiration of the terms of office, notwithstanding the fixed number under the provisions of Article 3.

#### **ADDENDA <Act No. 2446, Jan. 25, 1973>**

- (1) (Enforcement Date) This Act shall enter into force on the date of its promulgation.
  - (2) (Relation with Other Acts) The provisions of other Acts that exclude or restrict the inspection by the Board of Audit and Inspection shall lose effect from the date of enforcement of this Act: Provided, That this shall not apply to the National Intelligence Service Act and the Act on the Management of Military Supplies.
- <Amended by Act No. 4937, Jan. 5, 1995; Act No. 5681, Jan. 21, 1999>

(3) (Transitional Measures concerning Continuance of Bureau, etc.) The bureaus, offices and divisions established under the previous provisions, effective as at the time when this Act enters into force, shall be deemed to have been established under the regulations pursuant to the provisions of Article 16 (2) of this Act, and the Deputy Secretary-General, holding the position at the time when this Act enters into force, shall be deemed appointed as a public official in extraordinary civil service under Article 19 (1) on the date when this Act enters into force.

ADDENDA <Act No. 4937, Jan. 5, 1995>

(1) (Enforcement Date) This Act shall enter into force on the date of its promulgation.

(2) (Transitional Measures concerning Period of Request for Examination) The period of a request for examination on any disposition made before this Act enters into force shall be subject to the previous provisions.

(3) (Transitional Measures concerning Relation with Administrative Litigation) Any disposition made by the head of the administrative agency through a request for examination and the decision of the Board of Audit and Inspection before this Act enters into force shall be subject to the previous provisions.

ADDENDA <Act No. 5681, Jan. 21, 1999>

**Article 1 (Enforcement Date)**

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

**Articles 2 through 4 Omitted.**

ADDENDA <Act No. 5998, Aug. 31, 1999>

(1) (Enforcement Date) This Act shall enter into force on the date of its promulgation.

(2) (Transitional Measures concerning Age Limit for Chairperson) With respect to the Chairperson at the time when this Act takes effect, the amended proviso to Article 6 (2) shall not apply.

(3) (Transitional Measures concerning Prescription of Disciplinary Action or Reprimand) At the time when this Act takes effect, with respect to the prescription of disciplinary action or reprimand the remaining period of which is less than one month, the amended provisions of Article 32-2 shall not apply.

ADDENDA <Act No. 6101, Dec. 31, 1999>

**Article 1 (Enforcement Date)**

This Act shall enter into force on January 1, 2000. (Proviso Omitted.)

**Articles 2 through 4 Omitted.**

ADDENDA <Act No. 6622, Jan. 19, 2002>

**Article 1 (Enforcement Date)**

This Act shall enter into force on the date of its promulgation. (Proviso Omitted.)

**Articles 2 and 3 Omitted.**

ADDENDUM <Act No. 7176, Mar. 5, 2004>

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

ADDENDA <Act No. 7427, Mar. 31, 2005>

**Article 1 (Enforcement Date)**

This Act shall enter into force on the date of its promulgation. (Proviso Omitted.)

**Articles 2 through 7 Omitted.**

ADDENDUM <Act No. 7521, May 26, 2005>

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

ADDENDA <Act No. 8050, Oct. 4, 2006>

**Article 1 (Enforcement Date)**

This Act shall enter into force on January 1, 2007. (Proviso Omitted.)

**Articles 2 through 12 Omitted.**

ADDENDA <Act No. 8132, Dec. 28, 2006>

**Article 1 (Enforcement Date)**

This Act shall enter into force on July 1, 2007: Provided, That the amended provisions of Article 16 shall take effect on the date of its promulgation.

**Article 2 (Transitional Measures concerning Qualifications for Appointment of Commissioners)**

The qualifications for the appointment of Commissioners from among those who have served as public officials of Grade I or higher prior to the enforcement of this Act shall be governed by the previous provisions, notwithstanding the amended provisions of subparagraph 1 of Article 7.

**Article 3 (Transitional Measures concerning Public Officials Who Belong to Board of Audit and Inspection's Senior Civil Service Corps)**

(1) The Deputy Secretaries-General, the President of the Audit and Inspection Training Center, the director of the Evaluation and Research Institute, and the chiefs of offices and bureaus who belong to the Board of Audit and Inspection and their assistant organs equivalent thereto, and the public officials of Grades I through III in general service and other public officials equivalent thereto in extraordinary civil service and contractual service who are presently working, seconded or suspended from duties after having being appointed to the positions to which public officials who belong to the Board of Audit and Inspection's Senior Civil Service Corps shall be appointed in accordance with the Board of Audit and Inspection Regulations, holding their respective positions as at the time when this Act enters into



force, shall be deemed to belong to the Board of Audit and Inspection's Senior Civil Service Corps under this Act from the date on which this Act enters into force.

(2) Where the appointment procedures provided for in the previous provisions are underway at the time when this Act enters into force, the appointment procedures that have already been completed shall be deemed to have been completed pursuant to this Act.

#### **Article 4 (Transitional Measures concerning Examination of Qualifications)**

In applying the provisions of the main sentence of Article 17-3 (1) 1, anyone who falls under the provisions of Article 3 (1) of the Addenda shall be deemed appointed on the date on which this Act enters into force.

#### **Article 5 (Relationship with Other Acts)**

If the existing public officials of Grades I through III in general service or other public officials equivalent thereto in extraordinary civil service or contractual service who belong to the Board of Audit and Inspection, holding their respective positions as at the time when this Act enters into force, shall meet the requirements, etc. for qualification provided for in other Acts (excluding the State Public Officials Act), such requirements, etc. for qualification shall, unless they are not obviously contrary to the intent of such other Acts, be deemed to include the public officials in general service, extraordinary civil service or contractual service who belong to the Board of Audit and Inspection's Senior Civil Service pursuant to this Act.

ADDENDA <Act No. 8635, Aug. 3, 2007>

#### **Article 1 (Enforcement Date)**

This Act shall enter into force one year and six months after the date of its promulgation. (Proviso Omitted.)

#### **Articles 2 through 44 Omitted.**

ADDENDUM <Act No. 8875, Feb. 29, 2008>

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

ADDENDUM <Act No. 9399, Jan. 30, 2009>

This Act shall enter into force on the date of its promulgation: Provided, That the amended provisions of subparagraph 4 of Article 7 (limited to any such stock-listed corporation or KOSDAQ-listed corporation as provided for in Article 9 (15) 3 of the Financial Investment Services and Capital Markets Act) shall enter into force on February 4, 2009.

ADDENDUM <Act No. 11206, Jan. 17, 2012>

This Act shall enter into force on July 1, 2012.

ADDENDA <Act No. 11530, Dec. 11, 2012>

**Article 1 (Enforcement Date)**

This Act shall enter into force one year after the date of its promulgation. (Proviso Omitted.)

**Articles 2 through 7 Omitted.**

ADDENDA <Act No. 11690, Mar. 23, 2013>

**Article 1 (Enforcement Date)**

(1) This Act shall enter into force on the date of its promulgation.

(2) Omitted.

**Articles 2 through 7 Omitted.**

ADDENDUM <Act No. 12222, Jan. 7, 2014>

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

ADDENDA <Act No. 12844, Nov. 19, 2014>

**Article 1 (Enforcement Date)**

This Act shall enter into force on the date of its promulgation: Provided, That amendments to Acts that were already promulgated before this Act enters into force, but not yet have entered into force among Acts amended pursuant to Article 6 of the Addenda shall enter into force on the date the respective Act enters into force.

**Articles 2 through 7 Omitted.**

ADDENDA <Act No. 13204, Feb. 3, 2015>

**Article 1 (Enforcement Date)**

This Act shall enter into force on the date of its promulgation: Provided, That the amended provisions of Article 19 (1) shall enter into force six months after the date of its promulgation.

**Article 2 (Transitional Measures concerning Changes in Classification of Public Officials)**

Public officials in extraordinary service who are in office pursuant to the previous Article 19 (1) as at the time the amended provisions of Article 19 (1) enter into force shall be deemed appointed as public officials in general service on the enforcement date of the same amended provisions. In such cases, a functional group to which they are appointed, functional category, grade, class, position and type of work, and matters concerning personnel management shall be prescribed by the Board of Audit and Inspection Regulations.

Last updated : 2015-09-22

