

Audit procedures for General Account

Commission of Audit



Auditees



Audit report



① Audit work



Departments submit their accounts and relevant information

② Audit findings



Departments ponder whether to correct the accounts base on audit findings

③ Comprehensive analysis of audit findings

④ Internal audit

⑤ Express audit opinion on whether the General Account has been prepared in accordance with laws, and present in all material aspects, the financial position as well as the results of budget execution