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**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 32622-2016

Standards for collection and payment audit of social insurance

社会保险征缴稽核业务规范

(English Translation)

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Table of Contents

Preface

Introduction

1 Scope

2 Normative reference document

3 Terms and definitions

Basic principles

4.1 Compliance according to law

4.2 Objective and impartiality

Foreword

This standard is drafted in accordance with the rules given in GB/T 1.1-2009.

This standard is proposed by the Ministry of Human Resources and Social Security of the People's Republic of China.

This standard is under the jurisdiction of the National Social Insurance Standardization Technical Committee (SAC/TC474).

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Introduction

Social insurance collection audit is an important part of social insurance management services, is to promote the insured units in accordance with the law to fulfill the obligation to pay insurance, Safeguarding the legitimate rights and interests of insured personnel, and

promoting the collection of social insurance premiums is also an important responsibility of social insurance agencies. With the gradual improvement of our country's social insurance legal system, according to the requirements of the construction of service-oriented government, through the development of social insurance collection audit business standard Quasi, is conducive to social insurance agencies to regulate and effectively perform their duties, is conducive to improving the social insurance agencies to the scientific management level.

Social Insurance Collection of Audit Business

1 Scope

This standard specifies the basic principles of the collection of social insurance collection audit business, audit organization, audit content, audit procedures, the use of audit results, etc.

basic requirements.

This standard applies to the social insurance agencies to insure the unit to pay the status of social insurance to carry out on-site audit work.

2 Normative reference documents

The following documents are indispensable for the application of this document. For dated references, only the dated edition applies to this article Pieces. For undated references, the latest edition (including all modifications) applies to this document.

GB/T 10111-2008 Generation of Random Number and Its Application in Sample Quality Inspection Social insurance terminology - Part 1. General purpose GB/T 31596.1-2015 Code for the management of archives of social insurance business GB/T 31599-2015

3 Terms and definitions

The terms and definitions defined in GB/T 31596.1-2015 and the following terms and definitions apply to this document.

Social insurance levy audit audit collection and payment audit of social insurance the social insurance agency shall verify the payment of social insurance premium according to law.

Audit object object of audit Social insurance agencies in accordance with the relevant laws and regulations to determine the implementation of the audit of the insured units.

Audit document audit documents Social insurance agencies in the conduct of the collection of audit work, in accordance with the specific form, through a certain processing procedures and the use of the book Surface material.

Basic principles

4.1 Compliance according to law

According to the relevant laws, regulations and regulatory documents, follow the social insurance collection of audit procedures.

4.2 Objective and impartial

Seek truth from facts, fair and impartial treatment of the object, the correct performance of duties, the audit results are responsible.

4.3 Clean and efficient

To comply with audit discipline, improve service quality, standardize the work process, improve work efficiency.