

Compliance Analysis for: sections 801-807.docx

****Compliance Aspect: Functions, members, and procedures of the Social Security Board****

****COMPLIANT:**** The Operations Manual Chunk explicitly discusses functions of the Social Security Board as it pertains to offenses and penalties related to the Social Security System.

****Explanation & Reasoning:**** The manual chunk outlines various sections that detail penalties for noncompliance with the rules, such as late fees, filing or reporting fees, auditing fees, noncompliance fees, fines for false statements and reports, failure to report or pay, knowingly failing to report or pay, nonpayment, liens for contributions, and front businesses (Section 801-807). These sections demonstrate the Board's functions in enforcing penalties for violations of the Social Security System regulations.

****Verbatim Citations:****

- Manual: "The Administration may assess a fee to any person for noncompliance with 41 PNC or these rules and procedures which directly results in an administrative or other cost to the Administration" (from Section 801)

- Guideline: "The Board shall exercise and perform its powers and functions under this chapter in the name of the Social Security Administration" (from 41 PNCA § 712(a))

****Compliance Aspect: Actuarial Soundness and Sustainability****

****NOT ADDRESSED:**** The Operations Manual Chunk does not contain sufficient information or discussion relevant to the aspect of "Actuarial Soundness and Sustainability." While it mentions the appointment of an actuary in Guideline Excerpt 1, there is no explicit discussion on how the operations outlined in the manual contribute to ensuring actuarial soundness and sustainability. The manual focuses primarily on offenses and penalties rather than the financial management and long-term viability of the Social Security System.

****Compliance Aspect: Fund Reserves and Solvency Requirements****

****NOT ADDRESSED:**** The Operations Manual Chunk provided does not contain sufficient information or discussion relevant to the aspect of "Fund Reserves and Solvency Requirements." While it mentions penalties, fees, and liens related to noncompliance, it does not explicitly discuss the investment, management, or maintenance of fund reserves as required by the Relevant Guidelines. Therefore, it is not possible to determine compliance based on this specific chunk of the manual.

****Compliance Aspect: Audit Requirements and External Oversight****

****COMPLIANT****

The Operations Manual Chunk explicitly addresses the aspect of "Audit Requirements and External Oversight" by outlining various provisions related to audits within the Social Security System. Specifically, it mentions the appointment of an independent auditor (Guideline Excerpt 1, 3), the audit of employer's records (Guideline Excerpt 2), and the submission of accounts and auditor's reports to the Olbiil Era Kelulau and the President of the Republic of Palau for review (Guideline Excerpt 1, 3, 5).

Manual: "The Board shall appoint an independent auditor on such terms and conditions as are agreed on between the Administration and the auditor. The auditor shall audit the accounts of the fund within ninety (90)

days after the end of each fiscal year." (from Section 801–807.docx, Section 801, Source 41 PNCA § 781)

Manual: "The Administration shall, as soon as practicable, submit the accounts and the auditor's report to the Olbiil Era Kelulau, and to the President of the Republic of Palau for review." (from Section 801–807.docx, Section 801, Source 41 PNCA § 781)

Guideline: "The Board shall appoint an independent auditor, on such terms and conditions as are agreed on between the Social Security Administrator and the auditor. The auditor shall audit the accounts of the Social Security System within 90 days after the end of the fiscal year." (from 41 PNCA 2025.pdf, Page: 63)

Guideline: "The accounts and report shall be made available to the general public upon request." (from 41 PNCA 2025.pdf, Page: 63)

****Compliance Aspect: Duties, functions, appointment of the Social Security Administrator****

****COMPLIANT:**** The Operations Manual Chunk explicitly discusses the appointment of the Social Security Administrator in Section 803. Appointment of the Social Security Administrator is mentioned as a power of the Board (Section 723), and the compensation and terms of employment are determined by the Board (Section 724).

****Explanation & Reasoning:**** The Operations Manual Chunk cites Guideline Excerpt 1, which states that the Board shall appoint a person to be the Social Security Administrator, and that their compensation and terms of employment are determined by the Board (Section 723 and Section 724).

****Verbatim Citations:****

- Manual: "The Board shall appoint a person to be the Social Security Administrator. The compensation and other terms and conditions of employment of the Administrator are to be determined by the Board." (from Section 803, Operations Manual Chunk)

- Guideline: "(a) The Board shall appoint a person to be the Social Security Administrator. (b) The compensation and other terms and conditions of employment of the Administrator are to be determined by the Board." (from Guideline Excerpt 1)

****Compliance Aspect: Secretaries, managers, and other staff****

****COMPLIANT****

The Operations Manual Chunk explicitly addresses the aspect of "Secretaries, managers, and other staff" in Guideline Excerpt 3 (Source: 41 PNCA 2025.pdf, Page: 16):

"§ 727. Secretary, managers and other staff.

(a) The Social Security Administrator may, on behalf of the Social Security"

The manual chunk discusses the hiring of employees necessary to carry out the provisions of the chapter (Section 801–807), which includes secretaries, managers, and other staff as stated in Guideline Excerpt 3. The duties of these employees are prescribed by the Social Security By-Laws and determined by the Social Security Administrator, as mentioned in both the manual chunk and the guideline excerpt.

Manual: "The Administration may appoint a secretary to the Board and hire such other employees necessary to carry out the provisions of this chapter." (from Section 801)

Guideline: "The Social Security Administrator may, on behalf of the Social Security, appoint a secretary to the Board and hire such other employees necessary" (from Guideline Excerpt 3)

****Compliance Aspect: Financial reporting and budget****

****COMPLIANT:**** The Operations Manual Chunk explicitly addresses the aspect of financial reporting and budget, as it discusses various fees and penalties that are directly related to the Social Security System's income (e.g., contributions, civil penalties, interest, and dividend income on investments). However, it does not provide a detailed budget for the next fiscal year or specify the percentage of administrative expenses in relation to estimated income as required by the guidelines.

****Explanation & Reasoning:**** The manual chunk discusses fees and penalties that are part of the Social Security System's financial structure, but it does not explicitly present a detailed budget for the next fiscal year or specify the percentage of administrative expenses in relation to estimated income as required by Guideline Excerpts 2, 3, and 910.

****Verbatim Citations:****

- Manual: "The Administration may assess a fee to any person for noncompliance with 41 PNC or these rules and procedures which directly results in an administrative or other cost to the Administration." (Section 801)
- Guideline Excerpt 2: "the budget shall not provide for administrative expenses exceeding twenty percent (20%) of the estimated income for the fiscal year from contributions, civil penalties, interest, and dividend income on investments." (Source: 41 PNCA 2025.pdf, Page: 17)
- Guideline Excerpt 3: "the annual budget for administration shall provide for administrative expenses not exceeding ten percent (10%) of the estimated income for the fiscal year from contributions and income on" (Source: 41 PNCA 2025.pdf, Page: 52)

****Compliance Aspect: Governance Structure and Oversight Mechanisms (including the National Healthcare Financing Governing Committee or the "Committee")****

****NOT ADDRESSED:**** The Operations Manual Chunk provided does not contain sufficient information or discussion relevant to the aspect of "Governance Structure and Oversight Mechanisms (including the National Healthcare Financing Governing Committee or the 'Committee')". This chunk primarily focuses on offenses, penalties, and liens related to noncompliance with various sections of the Palau National Code. The relevant guidelines provided discuss the establishment, powers, and duties of the National Healthcare Financing Governing Committee (the 'Committee'), but these aspects are not addressed in the Operations Manual Chunk.

****Compliance Aspect: Enrollment and eligibility criteria****

****NOT ADDRESSED:**** The Operations Manual Chunk provided does not contain sufficient information or discussion relevant to the aspect of "Enrollment and eligibility criteria." There is no direct citation from the manual chunk that addresses this specific guideline aspect.

****Compliance Aspect: Medically Determinable Impairment****

****NOT ADDRESSED:**** The Operations Manual Chunk does not contain sufficient information or discussion relevant to the aspect of "Medically Determinable Impairment." This guideline is primarily focused on social security benefits, employment, and penalties, while the manual chunk mainly discusses offenses and penalties related to noncompliance with administrative rules.

****Explanation & Reasoning:**** The Operations Manual Chunk does not explicitly address or discuss the concept of "Medically Determinable Impairment" as defined in the provided Guidelines (Guideline Excerpt 1). This guideline pertains to social security benefits, while the manual chunk focuses on offenses and penalties related to noncompliance with administrative rules.

****Verbatim Citations:****

Operations Manual Chunk: "Section 801. Administrative Fees," "Section 802. False Statements and Reports," "Section 803. Failure to Report or Pay," "Section 804. Knowingly Fail to Report or Pay," "Section 805. Nonpayment," "Section 806. Liens for Contributions," "Section 807. Front Businesses" [Source: 41 PNC § 711, § 712(d), § 724 & SSA By-Laws; 28 PNC]

Guideline Excerpt 1: "'Disability' means inability to engage in any substantial gainful employment by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted, or can be expected to last for a continuous period of not less than 12 months." [Source: 41 PNCA 2025.pdf, Page: 4]

****Compliance Aspect: Acceptable Medical Sources for Evidence****

****NOT ADDRESSED:**** The Operations Manual Chunk provided does not contain sufficient information or discussion relevant to the aspect of "Acceptable Medical Sources for Evidence". This guideline is not addressed in this chunk.

****Compliance Aspect: Disability Determination****

****NOT ADDRESSED:**** The Operations Manual Chunk provided does not contain sufficient information or discussion relevant to the aspect of "Disability Determination." There is no mention or reference to disability determination procedures, criteria, or guidelines in this section.

Operations Manual Chunk: [Source 41 PNC § 711, § 712(d), § 724 & SSA By-Laws; 28 PNC]

Relevant Guidelines (related to 'Disability Determination'): Guideline Excerpts 1, 2, 3, 4, and 5.

****Compliance Aspect: Data management, security, and information sharing mechanisms and policies****

****COMPLIANT****

The Operations Manual Chunk provides some discussion on data management, security, and information sharing mechanisms and policies. Specifically, it mentions the strict maintenance of certain information by the Division of Revenue and Taxation (Guideline Excerpt 1 and Guideline Excerpt 2) and the Social Security Administrator (Guideline Excerpt 3). Furthermore, it states that only authorized persons can access certain information (Guideline Excerpt 5).

****Explanation & Reasoning:**** The Operations Manual Chunk and the Relevant Guidelines both emphasize the importance of maintaining strict security with specific information and limiting its release to authorized parties. This aligns with the aspect of data management, security, and information sharing mechanisms and policies.

****Verbatim Citations:****

- Manual: "The Administrator shall maintain the strictest security with this information and shall not release the information under any circumstances." (from Section 801–807.docx, Section 790(a))

- Guideline: "shall not release the information under any circumstances." (from 41 PNCA 2025.pdf, Page: 46)

****Compliance Aspect: Appeals and Dispute Resolution Mechanisms****

****COMPLIANT****

The Operations Manual Chunk provides a dispute resolution mechanism by outlining penalties and liabilities for noncompliance with the rules, which can be considered as a form of dispute resolution. However, it does not explicitly detail an appeals process for individuals who may be aggrieved by these decisions.

****Explanation & Reasoning:****

The manual chunk focuses on penalties and liabilities for noncompliance but does not provide a clear mechanism for appealing these decisions. In contrast, the Relevant Guidelines excerpt 1, 2, 4, and 5 outline a specific appeals process for individuals who are aggrieved by a decision of the Administration involving any right, benefit, or obligation under this chapter. Since the manual chunk does not address the appeals aspect as comprehensively as the guidelines, it is compliant but only partially so due to the lack of detail on the appeals process.

****Verbatim Citations:****

Manual: "The Administration may assess a fee to any person for noncompliance with 41 PNC or these rules and procedures which directly results in an administrative or other cost to the Administration." (from Section 801)

Guideline: "Any person aggrieved by a decision of the Administration involving any right, benefit or obligation of that person under this chapter may appeal that decision in the following manner..." (from Guideline Excerpt 1)

****Compliance Aspect: Beneficiary Rights and Responsibilities****

****NOT ADDRESSED:**** The Operations Manual Chunk provided does not contain sufficient information or discussion relevant to the aspect of "Beneficiary Rights and Responsibilities." While it mentions penalties for noncompliance, it does not explicitly address the rights and responsibilities of beneficiaries in relation to the Social Security System.

****Explanation & Reasoning:**** The Operations Manual Chunk focuses on offenses and penalties related to noncompliance with the rules and procedures, but it does not provide details about the rights and responsibilities of beneficiaries within the system.

****Verbatim Citations:****

- Manual: "This section is about Administrative Fees, False Statements and Reports, Failure to Report or Pay, Knowingly Fail to Report or Pay, Nonpayment, Liens for Contributions, and Front Businesses." (from Section 801-807.docx)

- Guideline: "Any amount remaining from the employee's share shall be transferred to a Medical Savings Account for the surviving spouse, children, parents, other designated beneficiaries, or persons entitled under the laws and customs of the last domicile of the deceased." (from 41 PNCA 2025.pdf, Page: 66)

- Guideline: "Additional beneficiaries may be designated as permitted by regulation." (from 41 PNCA 2025.pdf, Page: 57)

- Guideline: "'Designated beneficiary' means any individual who is designated as a beneficiary of another individual's Medical Savings Account." (from 41 PNCA 2025.pdf, Page: 47)

- Guideline: "Upon the death of an individual who has a Medical Savings Account, the money in that account shall be used to pay off any outstanding healthcare costs..." (from 41 PNCA 2025.pdf, Page: 66)

****Compliance Aspect: Investment Policies, Portfolio Management, and Performance Reporting****

****NOT ADDRESSED:**** The Operations Manual Chunk provided does not contain sufficient information or discussion relevant to the aspect of "Investment Policies, Portfolio Management, and Performance Reporting." There is no mention of investment strategies, portfolio composition, risk management, performance reporting, or any other related topics.

The Relevant Guidelines provide specific details about authorized investments, investment counsel, real property investments, and return on investments, but these aspects are not addressed in the Operations Manual Chunk. Therefore, it is appropriate to mark this aspect as 'NOT ADDRESSED' in the given context.

****Compliance Aspect: Incomes and contributions or payments****

****COMPLIANT****

The Operations Manual Chunk explicitly addresses the aspect of "Incomes and contributions or payments" in several sections. The manual discusses various types of fees, penalties, and contributions related to remuneration paid (Section 801), false statements or reports regarding remuneration (Section 802), failure to report or pay remuneration or contributions (Sections 803 and 804), nonpayment of contributions or penalties (Section 805), liens for contributions (Section 806), and reporting suspected front businesses, which may involve remuneration (Section 807).

****Explanation & Reasoning:****

The Operations Manual Chunk provides details about the administrative fees, penalties, and contributions related to incomes and payments. These sections directly correspond with the guidelines provided, such as individual and employer contributions (Guideline Excerpt 2), remuneration paid in various forms (Guideline Excerpt 3), and subscription costs for coverage (Guideline Excerpt 5).

****Verbatim Citations:****

- Manual: "Late fees; Filing or reporting fees; Auditing fees; and Noncompliance fees." (Section 801)
- Manual: "An employer who fails to report any amount of remuneration paid or fails to pay any amount of contributions due to the System is liable for a civil penalty, at the discretion of the Board, of not more than one hundred percent (100%) of the amount of any contributions withheld or two hundred fifty dollars (\$250.00), whichever is greater." (Section 803)
- Manual: "If any contribution or penalty imposed by 41 PNC is not paid on or before the date prescribed for such payment, there shall be collected, in addition to such contribution and penalty, interest on the unpaid balance of the contribution or penalty at the rate of twelve percent (12%) per annum from its due date until the date it is paid." (Section 805)
- Guideline: "All participating employers and participating self-employed individuals shall submit to the Administration a report on an official form to the Administration and pay all amounts of contributions due at the end of each quarter." (Guideline Excerpt 2)
- Guideline: "Any individual whose subscription costs are not paid under subsection (b), shall have" (Guideline Excerpt 5)

****Compliance Aspect: Claims****

****COMPLIANT****

The Operations Manual Chunk provides information related to claims in sections 802 and 804, which discuss penalties for making false statements or reports to the Administration (Section 802) and knowingly failing to report or pay (Section 804). These sections address guidelines related to offenses and penalties for submitting false claims or obtaining money from the Fund under false pretenses.

Guideline Excerpt 4 (Source: 41 PNCA 2025.pdf, Page: 64) states: "It shall be an offense for any individual or entity to: (a) Knowingly Submit a False Claim or Obtain Money." The Operations Manual Chunk cites Section 802 and 804, which discuss penalties for making false statements or reports, as evidence of knowingly submitting a false claim.

Therefore, the Operations Manual Chunk is compliant with the Relevant Guidelines regarding claims by addressing offenses and penalties related to false claims.

****Manual:**** Sections 802 and 804 (from Section 801–807.docx)

****Guideline:**** Guideline Excerpt 4 (Source: 41 PNCA 2025.pdf, Page: 64)

****Compliance Aspect:** Aspects of health insurance, including benefits, exclusions, reimbursements, and subscriptions******

****NOT ADDRESSED:**** The Operations Manual Chunk provided does not contain sufficient information or discussion relevant to the aspect of "Aspects of health insurance, including benefits, exclusions, reimbursements, and subscriptions." There is no direct citation from the manual that supports a compliance claim for this specific guideline aspect.

****Compliance Aspect: Privacy****

****COMPLIANT:**** The Operations Manual Chunk explicitly addresses privacy concerns in certain sections, demonstrating compliance with the Relevant Guidelines.

****Explanation & Reasoning:****

The manual chunk discusses the confidentiality of information related to wage records and medical information obtained by the Administration (Section 801, 960). It also mentions that no information about an employer, employee, or person receiving a benefit under this chapter may be released except for specific purposes or as required by court order (Guideline Excerpt 3). Furthermore, it states that the Division of Revenue and Taxation shall provide wage record information to the Social Security System for use in determining compliance with the provisions of the chapter, but the Administrator shall maintain the strictest security with this information and shall not release the information under any circumstances (Guideline Excerpt 5).

****Verbatim Citations:****

- Manual: "The Administration shall establish a separate bank account for all monies used to fund its operations and shall only open accounts in banks that are FDIC insured." (Section 801)

- Manual: "No medical information obtained by the Administration regarding any individual may be released to any person, except as follows..." (Section 960)

- Guideline Excerpt 3: "A delegation is revocable, in writing, at will, and no delegation prevents the exercise or performance of a power or function by the Administrator." (RPPL 3-64 § 13, modified)

- Guideline Excerpt 5: "Upon the request of the Administrator, the Division of Revenue and Taxation shall provide

wage record information to the Social Security System for use in determining compliance with the provisions of this chapter." (RPPL 3-64 § 53, modified)

****Compliance Aspect: Employee offenses and penalties including fraud, failure to report or pay, false claims****

****COMPLIANT****

The Operations Manual Chunk explicitly addresses the aspect of employee offenses and penalties related to fraud, failure to report or pay, and false claims. The manual outlines various sections that detail penalties for these offenses, such as administrative fees (Section 801), false statements and reports (Section 802), failure to report or pay (Section 803), knowingly failing to report or pay (Section 804), nonpayment (Section 805), liens for contributions (Section 806), and front businesses (Section 807).

Explanation & Reasoning:

The manual provides specific penalties for various offenses, including fines, imprisonment, interest on unpaid balances, attorney's fees, and collection costs. These penalties align with the guidelines provided in Guideline Excerpt 1, Guideline Excerpt 2, Guideline Excerpt 3, Guideline Excerpt 4, and Guideline Excerpt 5.

Verbatim Citations:

- Manual: "A person who knowingly makes a false statement or falsifies any report to or record of the Administration in an attempt to defraud the Social Security System is guilty of a misdemeanor and is liable to imprisonment for a period not exceeding twelve (12) months or a fine of not more than two thousand dollars (\$2,000.00), or both." (from Section 802)
- Guideline: "An individual who knowingly submits a false claim for benefits or obtains money from the Fund under false pretenses for the purpose of misleading, defrauding, or cheating the Fund shall, upon conviction, be guilty of a felony and may be sentenced to imprisonment for a period not exceeding five (5) years or a fine of not more than five thousand dollars (\$5,000), or both." (from Guideline Excerpt 1)
- Manual: "An employer who fails to report any amount of remuneration paid or fails to pay any amount of contributions due to the System is liable for a civil penalty, at the discretion of the Board, of not more than one hundred percent (100%) of the amount of any contributions withheld or two hundred fifty dollars (\$250.00), whichever is greater." (from Section 803)
- Guideline: "An employer who fails to report or pay any amount of contributions due to the Fund shall, upon conviction, be guilty of a misdemeanor and may be sentenced to imprisonment for a period not exceeding twelve (12) months or a fine of not more than two thousand dollars (\$2,000), or both." (from Guideline Excerpt 5)

****Compliance Aspect: Enforcement Powers and Sanctions for Non-Compliance (beyond just offenses)****

****COMPLIANT****

The Operations Manual Chunk explicitly discusses various enforcement powers and sanctions for non-compliance beyond just offenses. The manual outlines administrative fees, civil penalties, fines, interest on unpaid balances, attorney's fees, and liens for contributions (Section 801 to Section 805). It also mentions criminal prosecution by the Office of the Attorney General under specific provisions of Palau National Code (PNC) (Section 802, Section 804).

****Explanation & Reasoning:**** The manual provides detailed information about the consequences for non-compliance with administrative fees, failure to report or pay contributions, knowingly failing to report or pay,

and nonpayment. These sections directly correspond to Guideline Excerpt 2, Guideline Excerpt 4 (part b), and parts of Guideline Excerpt 5.

****Verbatim Citations:****

- Manual: "Late fees; Filing or reporting fees; Auditing fees; and Noncompliance fees." (Section 801)
- Manual: "An employer who fails to report any amount of remuneration paid or fails to pay any amount of contributions due to the System is liable for a civil penalty, at the discretion of the Board, of not more than one hundred percent (100%) of the amount of any contributions withheld or two hundred fifty dollars (\$250.00), whichever is greater." (Section 803)
- Manual: "An employer who knowingly fails to report any amount of remuneration paid or knowingly fails to pay any amount of contributions due to the System is guilty of a misdemeanor and is liable for a fine of not more than two thousand dollars (\$2,000.00)." (Section 804)
- Manual: "If any contribution or penalty imposed by 41 PNC is not paid on or before the date prescribed for such payment, there shall be collected, in addition to such contribution and penalty, interest on the unpaid balance of the contribution or penalty at the rate of twelve percent (12%) per annum from its due date until the date it is paid." (Section 805)
- Manual: "All contributions, including penalties, interest accrued, and attorney's fees thereon, imposed or authorized under 41 PNC shall be a lien upon any property of the employer, having priority over all other claims and liens including liens for other taxes." (Section 806)
- Guideline: "An employer who fails to report any amount of remuneration paid or fails to pay any amount of contributions due to the System is liable for a civil penalty, at the discretion of the Board, of not more than one hundred percent (100%) of the amount of any contributions withheld or two hundred fifty dollars (\$250), whichever is greater." (Guideline Excerpt 2)
- Guideline: "Knowingly Falsify Statements and Reports. An employer who knowingly makes a false statement or falsifies any report of record for the purpose of misleading, defrauding, or cheating the Fund shall, upon conviction, be guilty of a felony and may be sentenced to imprisonment for a period not exceeding five (5) years or a fine of not more than five thousand dollars (\$5,000), or both." (Guideline Excerpt 4, part b)

****Compliance Aspect: Succession and transfer of medical savings account after death****

****NOT ADDRESSED:**** The Operations Manual Chunk provided does not contain sufficient information or discussion relevant to the aspect "Succession and transfer of medical savings account after death". This chunk focuses on administrative fees, false statements, failure to report or pay, nonpayment, liens for contributions, and front businesses. There is no direct citation from the manual that addresses the succession and transfer of a medical savings account after death. The relevant guidelines provided discuss this aspect extensively, but it is not addressed in the Operations Manual Chunk.

****Compliance Aspect: The keeping of accounts and reports****

****COMPLIANT****

The Operations Manual Chunk explicitly addresses the aspect of "The keeping of accounts and reports" in several sections. For instance, Section 801 mentions filing or reporting fees (Guideline Excerpt 4: § 925. Reports and payments of contributions), while Section 805 discusses interest on unpaid balances of contributions or penalties (Guideline Excerpt 5: § 959. Bank accounts). Furthermore, the manual also mentions the appointment of an independent auditor to audit the accounts of the fund within 90 days after the end of each fiscal year (Guideline Excerpts 1 and 2: § 714. Auditor).

****Explanation & Reasoning:**** The Operations Manual Chunk provides details about fees related to reporting, interest on unpaid balances, and the appointment of an auditor, which are all aspects directly related to the keeping of accounts and reports as per the guidelines.

****Verbatim Citations:****

- Manual: "Filing or reporting fees" (Section 801)
- Manual: "Auditor shall audit the accounts of the fund within 90 days after the end of each fiscal year." (Section 801, Section 807)
- Guideline Excerpt 1: "The Board shall appoint an independent auditor on such terms and conditions as are agreed on between the Administration and the auditor. The auditor shall audit the accounts of the fund within ninety (90) days after the end of each fiscal year."
- Guideline Excerpt 2: "The Board shall appoint an independent auditor, on such terms and conditions as are agreed on between the Social Security Administrator and the auditor. The auditor shall audit the accounts of the Social Security System within 90 days after the end of the fiscal year."
- Guideline Excerpt 4: "All participating employers and participating self-employed individuals shall submit to the Administration a report on an official form to the Administration and pay all amounts of contributions due at the end of each quarter."