

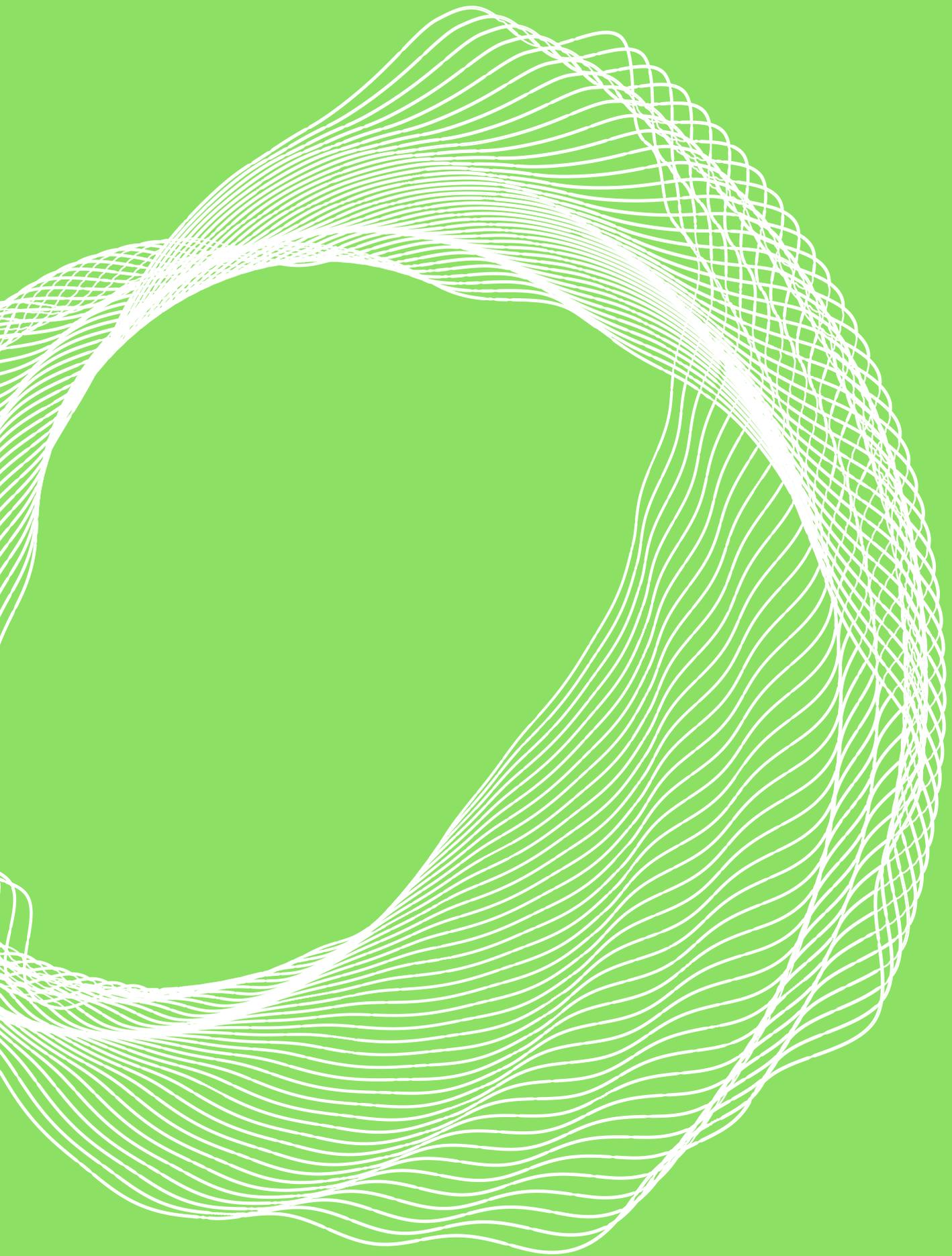


International  
Labour  
Organization



# Standard Operating Procedure for Social Security Inspections

National Social Security Office



# Standard Operating Procedure for Social Security Inspections

National Social Security Office





# Acknowledgements

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# Abbreviations

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<b>LSSO</b>	Lao Social Security Organization
<b>MIS</b>	management information system
<b>MoLSW</b>	Ministry of Labour and Social Welfare
<b>NSPS</b>	National Social Protection Strategy
<b>SSIIS</b>	Social Security Inspection Information System



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# I. About this standard operating procedure

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This Standard Operating Procedure (SOP) for Social Security Inspections in the Lao People's Democratic Republic provides detailed guidance for conducting social security inspections in formally registered enterprises. In full compliance with the Lao Social Security Organization (LSSO) social security inspections guidelines, it outlines the procedures to be implemented to ensure compliance with the Law on Social Security and other national regulatory instruments. The SOP outlines a step-by-step process focusing on the following key areas:

- ▶ Planning and preparation of an inspection;
- ▶ Approval of an inspection;
- ▶ Execution of an inspection – covering both direct and indirect inspections;
- ▶ Preparation of inspection findings;
- ▶ Reporting on the inspection findings;
- ▶ Consideration of inspection findings;
- ▶ Monitoring and supervision of compliance with inspection findings

This SOP aims to enhance the effectiveness of social security inspections, ensuring that enterprises comply with legal requirements and that workers receive

## II. Key words

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- ▶ Inspection;
- ▶ Labour units;
- ▶ Formal enterprise scheme inspection;
- ▶ Registration;
- ▶ Collected contributions to social security;
- ▶ Compliance

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# III. Terms and abbreviations

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Terms/Abbreviation	Meaning
Guidelines	Guidelines for Social Security Inspectors in the Lao People's Democratic Republic
LSSO	Lao Social Security Organization

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# IV. Reference documents

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Document	Description
<b>Law No. 54, 13 July 2018</b>	Law on Social Security (amended version)
<b>Ministerial Decision No. 4139, 2 November 2021</b>	Decision of the Ministry of Labour and Social Welfare on Social Security Inspection
<b>Guidelines for Social Security Inspectors in the Lao People's Democratic Republic</b>	ILO, <i>Guidelines for Social Security Inspectors in the Lao People's Democratic Republic</i> , 2024.

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# V. Forms and templates

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The following forms and templates can be found in the Annex of social security inspection forms and templates at the end of this SOP.

Reference	Description
<b>Form 1</b>	List of Labour Units and Mandatory Information to Trigger Social Security Inspection Activity
<b>Form 2</b>	List of Labour Units and Supplementary Information to Trigger Social Security Inspection Activity
<b>Form 3</b>	Mandatory and Complementary Information to Trigger Urgent or Ad Hoc Social Security Inspection Activity
<b>Form 4</b>	Approval of Inspection
<b>Form 5</b>	Inspection Plan
<b>Form 6</b>	Notice Informing the Inspection Target of a Direct Inspection
<b>Form 7</b>	Verification Checklist for Inspection Preparation
<b>Form 8</b>	Notification for the Inspection Target to Share Documents and Attend a Meeting at the LSSO
<b>Form 9</b>	Checklist for Social Security Inspection – Registration and Contributions Collected by the Labour Unit
<b>Form 10</b>	Report on Follow-up Inspection

# VI. Observations

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This SOP covers social security inspections related to the formal enterprise social security scheme, and does not cover inspections related to the civil servant and voluntary social security schemes.

This SOP covers the following inspection steps:

1. Planning and preparation of an inspection;
2. Approval of an inspection;
3. Execution of an inspection – covering both direct and indirect inspections;
4. Preparation of inspection findings;
5. Reporting on the inspection findings;
6. Consideration of inspection findings;
7. Monitoring and supervision of compliance with inspection findings

This SOP does not cover the measures to be taken against violators.

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# VII. Operating procedure

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According to the ILO Labour Inspection Convention, 1947 (No. 81), workplaces shall be inspected as often and as thoroughly as is necessary to ensure the effective application of the relevant legal provisions. Preferably all labour units should be inspected at least on a yearly basis, but due to the huge number of labour units to be controlled and the available resources, the inspection target should be selected and prioritized according to the National Social Security Inspection Plan (hereafter referred to the “National Plan”).

The labour units to be targeted for social security inspected are selected based on the suspicion that these labour units are possibly not compliance in compliance with social security law and regulations. This non-compliance typically involves the following situations:

- ▶ Labour unit is not registered with the LSSO;
- ▶ Labour unit has only registered some of their employees in social security;
- ▶ Labour unit has registered all of their workers, but is paying social security contributions that are too small given the real salaries of their workers; or
- ▶ Labour unit is registered with the LSSO and previously paid regular and adequate contributions, but has stopped making contribution payments.

For each situation, a different inspection approach could be adopted, depending on the number of employees, the amount of possible debts, the previous behaviour of the employer or managers, and the labour unit’s level of compliance according to previous inspections. Considering these and other factors, the targeted labour units could be classified and assigned different priorities for action.

Another point to consider is the resources available, such as the annual inspection budget and the number of inspectors available to perform field inspections and indirect inspections. This could have a bearing on the number of inspectors used for an inspection, that is, whether an inspector will operating alone, two inspectors working together as a pair, or the inspection being conducted by a group of inspectors.

The annual budget and the number of available inspectors are common limitations for the number of inspections that will be conducted and usually influence the adopted approach. Indirect inspections are less expensive than direct inspections, as indirect inspections do not involve commuting time and costs, but they are sometimes less effective because are based on information asked of and submitted by the employer, which makes it more difficult to confirm the veracity of this information.

A possible approach can be to adopt indirect inspections of labour units prior to conducting direct inspections, with the selection of labour units for direct inspection based on the results of the indirect inspection. That is, direct inspections might be used where the indirect inspection created a strong suspicion of social security-related non-compliance, or where a labour unit did not comply with the notice to participate in an indirect inspection.

The inspection of a small labour unit can be conducted by a single inspector. For bigger labour units, inspection by a duo of inspectors or a group of inspectors is recommended, possibly by adopting a cooperation approach in which social security inspectors are joined by inspectors from other inspectorates, such as the labour inspectorate.

## 1. Planning and preparation of an inspection

- 1.1. Collecting background information.** Each month the social security inspector or another administrative official retrieves information from the following sources:
- ▶ LSSO Registration and Contribution Division;
  - ▶ previous inspection reports from the LSSO;
  - ▶ Ministry of Commerce database;
  - ▶ information received from the Tax Authority; and
  - ▶ reports received from the labour inspectorate.
- 1.2.** After collecting and crosschecking this information – and according to the priorities established in the National Plan and any formal determinations from the Director of the LSSO – the social security inspector or another administrative official will select a list of labour units for possible inspection activity. The data for each labour unit will be entered into tables contained within two standardized forms:<sup>1</sup>
- ▶ **Form 1**, which includes a table of mandatory information; and
  - ▶ **Form 2**, which includes a table of complementary information.
- 1.3.** Both forms, any reports prepared by the Registration and Contribution Division regarding unpaid or incorrect payment of social security contributions, and a list of complaints received during the previous month are sent **to the Director of the LSSO to review and decide whether or not to trigger further inspection activity.**

**Note: For urgent and ad hoc inspections, the complaint, order, decision, guidance, notice or request is to be sent immediately to the Director of the LSSO. A completed copy of Form 3, which will contain any mandatory and complementary information available, is also to be provided to the Director to support their decision (see Guidelines, page 37)**

- 1.4.** The Director, based on the National Plan and the information available, prepares a list of labour units to be inspected. This list is then sent to the chief inspector, who is responsible for preparing the Inspection Plan (see Form 5), which is to include the following content:
- ▶ Name and address of the labour unit;
  - ▶ Name of the assigned inspector (or group of inspectors and team coordinator, when applicable);
  - ▶ Type of inspection: routine, ad hoc or emergency;
  - ▶ The inspection strategy: direct inspection or indirect inspection;
  - ▶ Contact person, number of employees, registration number and other details of the labour unit compiled during step 1.2;
  - ▶ Description of any complaint, when applicable;
  - ▶ Date(s) of previous social security inspections and any observations from those inspections; and
  - ▶ A deadline for the inspection activity.
- 1.5.** The chief inspector sends the Inspection Plan to the Director of the LSSO for approval.

<sup>1</sup> These and other relevant social security inspection forms and templates can be found in the Annex of this SOP.

## 2. Approval of an inspection

- 2.1. After receiving the Inspection Plan, the Director of the LSSO verifies the contents and decides whether to approve the proposed inspection activity or to ask the chief inspector to provide additional information or otherwise amend the plan before once again seeking approval. Once approval is received, it triggers the start of the inspection activity, which will include coordinating with other agencies in the event of a joint inspection.

**Note: For joint inspections, it is important to coordinate with the other institutions involved to clarify each institution's role and to assign a team coordinator for the inspection activity.**

- 2.2. If the Inspection Plan is deemed appropriate, the Director issues an Approval of Inspection (Form 4) and sends on the following to the targeted labour unit:
- ▶ **For a direct inspection:** A notice informing the labour unit the date, location and mode of the inspection. This is provided to the labour unit at least five days in advance of the inspection (**Form 6**).
  - ▶ **For an indirect inspection:** A notification requiring the labour unit to provide necessary documentation and for a representative of the labour unit to attend a meeting at the LSSO (**Form 8**).

**Note: According to article 6(2) of Ministerial Decision No. 4139, the inspection target should not be given prior notification in the event of an emergency inspection.**

- 2.3. The chief inspector allocates all of the resources and supporting materials to conduct the inspection, including:
- ▶ copies of legislation related to social security inspection;
  - ▶ copies of reports on previous inspections (or alternatively, allowing access to these reports when copies cannot be made available to the team);
  - ▶ operational checklists;
  - ▶ budget; and
  - ▶ vehicles and necessary equipment.

The chief inspector will also advise the team on the method and type of inspection; assign specific tasks for each team member; share the Approval of Inspection (**Form 4**) and the Inspection Plan with the inspectors; and fill out the verification checklist for inspection preparation (**Form 7**).

### 3. Executing the inspection

The common strategy for executing an inspection is to conduct a direct inspection visit, but thoroughly inspecting every selected labour unit can be a costly and time-consuming process, particularly considering the budget and resources available and the number of inspectors compared to the number of labour units. This being the case, one possible approach is to first perform an indirect inspection before deciding whether or not to conduct a direct inspection.

An indirect inspection involves first collecting information on the labour unit from the available databases. A notification is then sent to labour unit asking them to supply necessary or supplementary information and inviting a representative of the labour unit for a meeting at the LSSO. This meeting provides an opportunity for the labour unit to share the necessary documents and engage in dialogue with the inspector so that their level of social security compliance can be assessed.

Through an indirect inspection, compliance with several aspects of the law can usually be verified, and many issues around noncompliance solved, including certain issues to do with social security registration and the payment social security contributions. However, if the indirect inspection notice is not complied with or if information provided by the labour unit as part of the indirect inspection could not be verified or appears suspicious, then a direct inspection will be needed to properly assess compliance.

The adoption of indirect inspections is considered a good strategy to better make use of the limited available material and human resources as well as to increase the coverage of the inspection, as it does not involve travelling and all of the formal steps required to perform a direct inspection visit of a labour unit. The notification or invitation letter for an indirect inspection can be sent to a number of labour units, and their documents can be verified in the labour inspectorate office. Depending on the sizes of the labour units and number of employees involved, a single inspector could cover several labour units in the single week, which would not be possible when only performing direct inspection visits.

Of course, indirect inspections have limits to what they can achieve. Labour units may fail to attend to the notification letter, or they may provide incomplete or inaccurate information, which may be difficult to catch, as there is no on-site verification involved.

The problem of labour units declining to participate in indirect inspections can be overcome by the adoption of a penalty for non-attendance, which could be prescribed in a Ministerial Decision, in accordance with the law, and the labour unit forewarned as part of the notification letter. As there is currently no prescribed penalty for non-participation in an indirect inspection, a possible approach is to conduct a direct inspection visit without prior notice of labour units that do not cooperate with indirect inspections.

Regarding incomplete or false information, a subsequent direct inspection would allow for on-site verification, with such direct inspections being carried out if the inspector deems it necessary following the indirect inspection.

According to previous experiences in other countries, a sizeable share of labour units will attend and comply – completely or partially – with indirect inspections. Channeling inspection visit efforts towards other labour units that have not registered with social security or that do not comply during the indirect inspection increases the coverage of social security inspections and heightens the impact of the inspection system, considering the available resources.

This SOP covers indirect inspections and direct inspection visits separately.

#### 3.1. Indirect inspections

- 3.1.1. After receiving the Approval of Inspection (**Form 4**), the Inspection Plan (**Form 5**) and the inspection target, the inspector/inspection team can begin conducting the indirect inspection.

**Note: If a complaint is received and it is deemed possible to verify this complaint through an indirect inspection, the Director of the LSSO should require in their notification to the labour unit that the necessary information to address the complaint be provided. Care must be taken, however, to not include the name of the complainant or any details that might enable the labour unit to identify the complainant.**

**3.1.2.** After receiving the documentation in step 3.1.1, the inspector shall compile the following information:

- ▶ the labour unit registration;
- ▶ the number of workers in the labour unit and number of workers registered in social security for each month within the assigned period;
- ▶ the salaries and social security contribution deductions of all workers (payroll) for each month within the assigned period;
- ▶ the list of workers, including the following details for all workers:
  - identification of the worker (name, gender, minor, national or foreigner);
  - recruitment date;
  - type of employment contract (full-time, part-time, temporary);
  - salary received per month (pay slips) with respective deduction of the contribution to social security; and
  - special occurrences (any benefits being paid to workers, any relevant licenses, work permits for foreign workers, and so on).

The inspector should retain a copy of this data or verify it immediately, according to the Inspection Plan, and insert the necessary information into the Checklist for Social Security Inspection (**Form 9**) or directly into the system in order to:

- make conclusions on the compliance of the labour unit regarding its social security registration;
- calculate the contribution amount due for each month and compare this with the contribution amount actually paid; and
- verifying the existence of possible debt.

**Note: At time of writing, no electronic system has been developed to allow and inspector to input the data and automatically calculate the social security contribution due. If any computer is available during the collection of information, a possible tip is to include all the data in an Excel sheet, or other exportable application, that can calculate the contribution amount, rather than collecting the data on a paper-based form and manually calculating the contribution amount. By using Excel (or a similar application), the data from the Registration and Contribution Division on the actual contributions paid can be imported and then compared against the contribution amount calculated using the collected data.**

**Special occurrences that may undermine the inspection**

- 3.1.3.** During the analysis of documents, certain possible occurrences may undermine the indirect inspection:
- ▶ the representative of the labour unit does not attend the meeting on the allotted day and time; or
  - ▶ the representative does attend the meeting, but does not provide the requested documents or only provides some of the requested documents.
- 3.1.4.** If the representative of the labour unit does not attend the meeting on the allotted day and time, and cannot demonstrate a reasonable cause for their non-attendance, the inspector shall inform the chief inspector, who will inform the Director, who will decide either to:
- ▶ send another notification to the labour unit requiring their attendance at a meeting at LSSO; or
  - ▶ start the process for a direct inspection of the labour unit without prior notice.
- 3.1.5.** If the representative attends the meeting but does not provide the requested documents or only provides some of the requested documents, the inspector shall inform the chief inspector, who will decide either to directly invite the representative of the labour unit to attend another meeting at the LSSO or to inform the Director of this occurrence. In the latter case, the Director will then decide either to:
- ▶ send another notification to the labour unit requiring their attendance at a meeting at LSSO; or
  - ▶ start the process for a direct inspection of the labour unit without prior notice.

**The labour unit is found to be either completely or partially not in compliance with social security legislation**

- 3.1.6.** During the analysis of the documents, the inspector may detect the following forms of non-compliance:
- ▶ The labour unit has never registered with social security.
  - ▶ The labour unit has not regularly maintained their registration status.
  - ▶ The labour unit has not paid social security contributions during the assigned period.
  - ▶ The labour unit has not paid the correct amount of social security contributions during the assigned period
  - ▶ The labour unit has made improper deductions from workers' salaries in relation to payment of social security contributions.
- 3.1.7.** If any of the forms of non-compliance mentioned in 3.1.6 are discovered, the inspector should inform the labour unit of this issue, explain the legislation to them and try to solve the non-compliance issue during the period assigned for the inspection activity in the Inspection Plan.
- 3.1.8.** If the non-compliance issue cannot be solved during the assigned period of the inspection activity or if the labour unit refuses to become compliant, the inspector must include this information in the report and inform the chief inspector.
- 3.1.9.** The chief inspector must then send the report to the Director, who will decide either to start a direct inspection activity or to apply a measure against the labour unit.

**Note: It is worth mentioning that in the notification to share documents that is sent to the labour unit as part of the indirect inspection, it is highlighted that nonattendance at the meeting or not providing all of the requested documents means that the LSSO can submit the labour unit to an unannounced direct inspection visit or apply measures against violators, as prescribed in legislation.**

### The labour unit is found to be in complete compliance with social security legislation

**3.1.10.** If, during the inspection activity or following analysis of the documents, the inspector concludes that the labour unit is entirely compliant with social security registration and contribution regulations, the inspector shall prepare a report as described in Step 4 below, including this information and any recommended future actions, if applicable.

### 3.2. Direct inspection visits

**3.2.1.** The inspector, or the inspection team, after reaching the labour unit and showing their credentials may decide whether to:

- ▶ **Option 1.** Ask for and receive all documents, perform a check of these documents, and then conduct the inspection visit to compare the information shared with the reality in the labour unit. If necessary, the inspector(s) can interview the workers, asking for information such as the worker's name, salary, date of admission and whether have received any social security benefit payments.
- ▶ **Option 2.** Ask for the list of workers and then conduct the inspection visit to collect additional information directly from the workers, such as their name, salary, date of recruitment and whether they have received any benefits.
- ▶ **Option 3.** Immediately conduct the inspection visit to collect information directly from the workers, such as their name, salary, date of recruitment and whether they have received any benefits, before asking the representative of the labour unit for any documents.

**Note: The procedures described in Options 2 and 3 should be adopted in the event of a strong suspicion of the labour unit not being in compliance with social security legislation.**

**3.2.2.** The inspector should collect the necessary information, as per the list in step 3.1.2 above, to verify compliance with the law. During the inspection visit it is important to collect as much data as possible, which should be included in the Checklist for Social Security Inspection (**Form 9**).

**3.2.3.** The step of collecting information in the field can involve all of the workers in a labour unit or just a sample of the workers. A good approach to deciding how many workers to interview is to adopt the suggestions in the table below, which are based on the number of workers employed by the labour unit. However, the sample sizes in the table should not be used if there is a strong suspicion of workers not being officially registered. In such scenarios, it is recommended that the inspector at least doubles the recommended sample size or checks all workers' names and salaries.

Number of workers in the premises (N)	Suggested sample	Note
Less than 10	All workers	The sample should be doubled or include all workers if there is a strong suspicion of non-compliance regarding workers' registration. Be sure to check each worker's name and salary.
Between 10 and 99	20% of all workers, not fewer than 10 workers	
Between 100 and 199	10% of all workers, not fewer than 20 workers	
200 or more	5% of all workers, not fewer than 20 workers	

**3.2.4.** In all cases, after collecting all of the information needed to verify the payment of social security contributions, the inspector should proceed as they would in an indirect inspection:

- ▶ check the monthly number of workers, individual salaries, payroll and collected contributions;
- ▶ check the actual contributions paid during the assigned period or since the last inspection (as per the Approval of Inspection and Inspection Plan);
- ▶ calculate the contribution due for each month and compare this with the contributions actually paid and the amounts deducted from the workers' salaries; and
- ▶ verify the existence of possible debts.

**Note: The steps of calculating the contributions due and verifying compliance should preferably be conducted in an office setting within the labour unit premises, both to avoid disturbing work activity at the labour unit and because information technology facilities are more likely to be available. These steps should be conducted on the premises of the labour unit, as it is possible that additional information might be needed.**

### Interviewing workers

There are a few scenarios where it will be necessary to interview workers as part of a direct inspection. For instance, sometimes the inspector will need to confirm the information shared by the employers. It may also be necessary to verify the real situation of a worker who was not covered by the employer's documents, as in the case of a worker not being registered in social security or being undeclared. To collect and verify information in these and many other scenarios, a worthwhile strategy is to interview the workers of the inspection target.

As a core strategy, worker interviews should be carefully planned and conducted. Sometimes the workers can be threatened by the employer or dismissed after sharing information with the inspector concerning the real situation in the labour unit, such as salaries paid, number of hours worked or any accidents that have occurred.

Another point that should be considered is that, depending on the worker's behaviour, their feelings regarding their employer or even a desire to retaliate for any previous harm suffered, a single worker's point of view could present a biased image of the reality that the inspector is trying to confirm. It is therefore important to not just interview one single worker, but rather, when possible, a number of workers, preferably from different sectors (more than one worker per sector) should be interviewed to piece together a better, fuller view of the real situation.

Another important point is to conduct worker interviews separate from the manager and from other workers, to reduce the bias of the information collected and to make the worker more comfortable to share more accurate information, without interference from other colleagues or superiors.

Before starting the interview, the inspector should explain to the worker his/her role as an inspector, try to make the interviewee feel easy, and conduct the interview in a comfortable and calm environment.

When selecting the sample of workers, the inspector should include the target workers or preferably workers from the target sector of any complaint or where non-compliance is thought to be prevalent.

### Special occurrences that may undermine the inspection

**3.2.5.** During the inspection visit possible occurrences may undermine the inspection:

- ▶ The representative of the labour unit does not allow the inspector to access the premises or to conduct the inspection visit.
- ▶ The representative of the labour unit does not cooperate with the inspection by not showing all the documents asked for or by not allowing the inspector to copy or take photos of the documents.
- ▶ The representative of the labour unit is hostile and rude, acting with violence, harassment and intimidation against inspectors.

**3.2.6.** If any of the special occurrence described in in step 3.2.5 take place, the inspector should:

- ▶ Explain the to the representative of the labour unit the obligations that management have as duty-holders under the law, and also note some of the benefits that can be derived from the inspection visit.
- ▶ If the inspector still fails to obtain management's cooperation, he or she should remind the management of his/her legal authority to inspect the premises, and that if they continue to obstruct the inspection that an administrative procedure can be initiated, which would include an emergency inspection without notice, possibly with police accompaniment.
- ▶ If this warning is not effective, stop the inspection and immediately inform the chief inspector, recommending an emergency inspection.
- ▶ The chief inspector must then inform the Director, who will decide upon the measures to be taken and whether police accompaniment will be necessary.

**Note: There are several situations in which the inspector is exposed to uncooperative employers, the practice adopted in several countries, which is recommended by ILO as a good practice as well, is to prescribe a system in which adequate penalties should be available for the obstruction of inspection activities or for violence, harassment and intimidation against inspectors. The current system in Laos PDR does not include this possibility for social security inspections, but it is important to highlight that the social security law and consequently the Ministerial Decisions were under review, being this alternative a possible measure in the near future. Meanwhile, one possible approach could be mandatory perform an emergency inspection visit after any case of non-cooperation by the employer, as in the situations described.**

**The labour unit is found to be either completely or partially not in compliance with social security legislation**

- 3.2.7.** During the analysis of the documents, the inspector may detect the following forms of non-compliance:
- ▶ The labour unit is never registered with social security.
  - ▶ The labour unit has not regularly maintained their registration status.
  - ▶ The labour unit has not paid social security contributions during the assigned period.
  - ▶ The labour unit has not paid the correct amount of social security contributions during the assigned period
  - ▶ The labour unit has made improper deductions from workers' salaries in relation to payment of social security contributions.
- 3.2.8.** If any of the forms of non-compliance mentioned in 3.2.7 are discovered, the inspector should inform the labour unit of this issue, explain the legislation to them and try to solve the non-compliance issue during the period assigned for the inspection activity in the Inspection Plan.
- 3.2.9.** If the non-compliance issue cannot be solved during the assigned period of the inspection activity or if the labour unit refuses to become compliant, the inspector must include this information in the report and inform the chief inspector.
- 3.2.10.** The chief inspector must then send the report to the Director, who will decide what measures to apply against the violators.

**The labour unit is found to be in complete compliance with social security legislation**

- 3.2.11.** If, during the inspection activity or following analysis of the documents, the inspector concludes that the labour unit is entirely compliant with social security registration and contribution regulations, the inspector shall prepare a report as described in Step 4 below, including this information and any recommended future actions, if applicable.

## 4. Preparation of inspection findings

- 4.1. During the inspection activity – for both direct and indirect inspections – the inspector shall organize the records and reports collected during the inspection.
  - 4.1.1. The Checklist for Social Security Inspections (**Form 9**) should be used to consolidate and organize the information collected during the inspection.
  - 4.1.2. The inspector should fill in the Checklist by providing the necessary data and the results of any analysis of the data. In addition, the labour unit's level of compliance regarding each item should be marked in the Checklist as follows:
    - ▶ “Yes”, when the labour unit is fully compliant with the relevant regulations;
    - ▶ “Partially”, when the labour unit is partially compliant (supporting remarks can be indicated in the “Notes” column);
    - ▶ “No”, when the labour unit is fully non-compliant with the relevant regulations;
    - ▶ “NA”, when the item is not applicable to the labour unit.
  - 4.1.3. Other observations regarding the inspection can be included in the “Final Observations” section of the Checklist.
  - 4.1.4. The details of any interviews with the workers should not be disclosed to the inspection target, so as to not expose the workers. Consequently, only general conclusions stemming from worker interviews should be included in the Checklist, but more detailed information can be as part of internal inspection reports if that information provides added value and insight.
  - 4.1.5. Any supporting materials, such as a copy of documents collected during the inspection can be attached to the Checklist

## 5. Reporting on the inspection findings

- 5.1. After consolidating all of the documents, information, pieces of evidence and records from the inspection, the inspector should analyse all of it thoroughly and indicate the strengths and weaknesses of the labour unit – including its areas of compliance and non-compliance – and propose appropriate measures or solutions in accordance with the law and regulations. The strengths and weaknesses of the labour unit should be recorded in the “Inspection Findings” section of the Checklist for Social Security Inspection (**Form 9**), while the appropriate measures/solutions should be compiled the “Inspection Recommendations” section of the Checklist.
- 5.2. If the inspection was conducted by a team of inspectors, the team coordinator should brief the rest of the inspection team on the inspection findings, and all of the team members should sign the Checklist.
- 5.3. The Checklist should then be presented to the managers/employers of the inspection target for their review and signature.
- 5.4. After reviewing the contents of the report, the managers, labour units or inspected targets shall provide comments/feedback within ten official days.
- 5.5. The inspector or inspection team shall send the Checklist report, including the suggested measures, to the chief inspector, who will review before passing it on to the Director of the LSSO for consideration.

**Note: The signing of the report by the managers/employers does not represent their approval of the report's contents. It is just confirmation that they have seen the contents of the report. Should they wish to provide their comments/feedback, they can do so within ten official days.**

## 6. Consideration of inspection findings

- 6.1. The director of the LSSO shall consider the inspection findings within 15 official days.
- 6.2. Once a decision has been made, the director of the LSSO shall inform the inspection target of the findings within seven days for the implementation of measures (warning, fine or other means of discipline)
- 6.3. The director of the LSSO may be given an additional five official days on top of the seven prescribed days above based on reasonable consideration of the complexity of the case and the measures that might be imposed.

## 7. Monitoring and supervision of compliance with inspection findings

- 7.1. The inspector or team coordinator shall conduct monitoring and supervision of the inspection targets to ensure the targets properly address the problems found and that they do so in a timely manner. This follow-up is to be done according to the decisions of the Director or based on the National Plan, following the assigned measures, and should be performed in due consideration of the information called for in the Report on Follow-up Inspection (**Form 10**).
- 7.2. If any issues have not been addressed properly or in a timely manner, the inspector or team coordinator should include this information in the follow-up report (**Form 10**) and inform the chief inspector.
- 7.3. The chief inspector shall coordinate closely with the Director of the LSSO to ensure the agreed measures are being applied/complied with.
- 7.4. If an inspection target persists in not complying with the recommended actions from the inspection, the Director shall decide on and apply appropriate measures to the non-compliant labour unit in line with regulations and in a timely manner.

# VIII. Flowcharts

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This section presents flowcharts of the main steps to be taken for social security inspections, based on this standard operating procedure. The flowcharts are as follows:

**Flowchart 1.** Planning and preparation of the inspection

**Flowchart 2.** Approval of the inspection

**Flowchart 3.** Execution of the inspection – Indirect inspection

**Flowchart 4.** Execution of the inspection – Direct inspection

**Flowchart 5.** Preparation of inspection findings

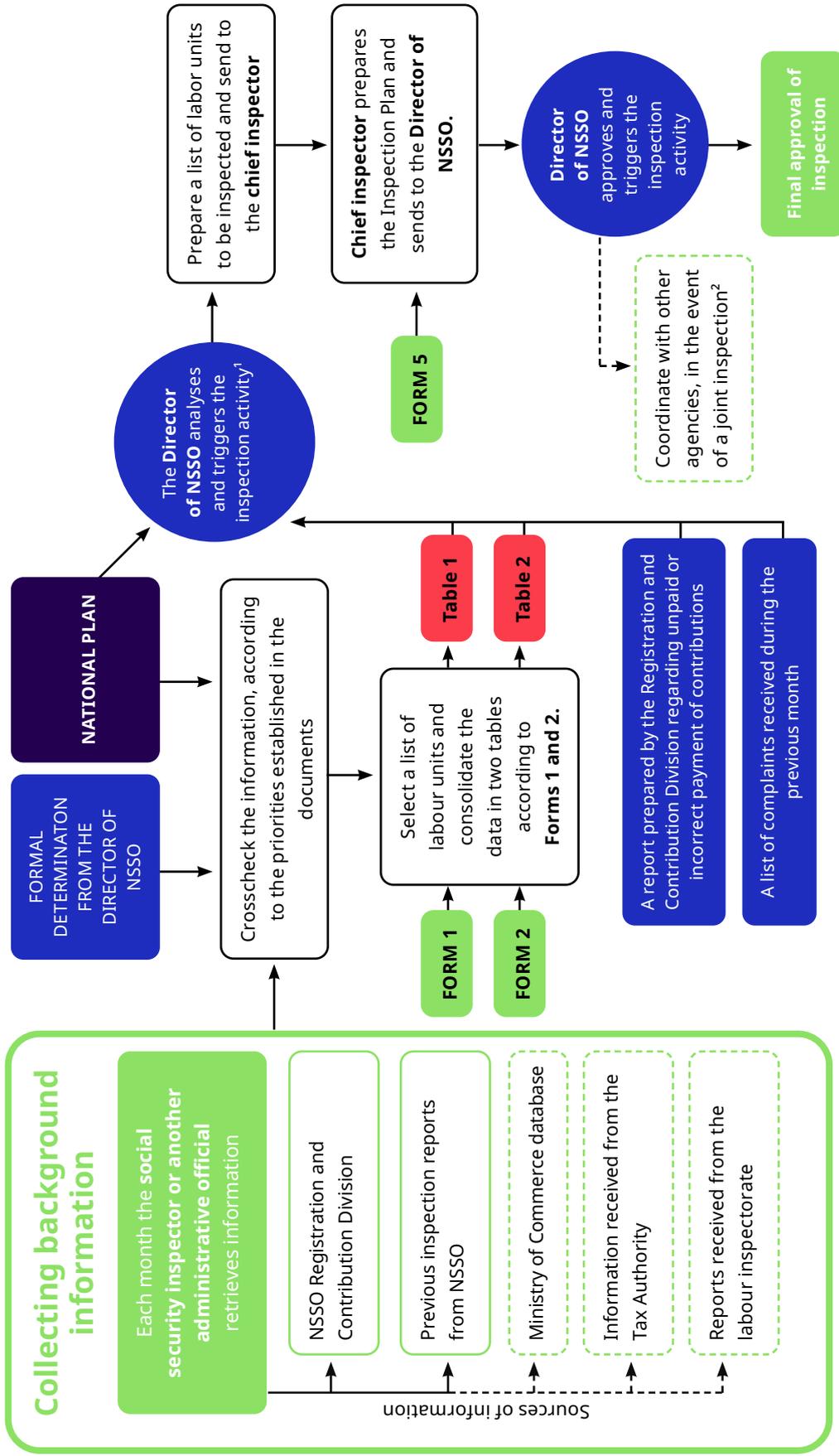
**Flowchart 6.** Report on the inspection findings

**Flowchart 7.** Consideration of the inspection findings

**Flowchart 8.** Monitoring and supervision of compliance with inspection findings

**Flowchart 9.** Execution of urgent inspections, ad hoc inspections or inspections without previous notice

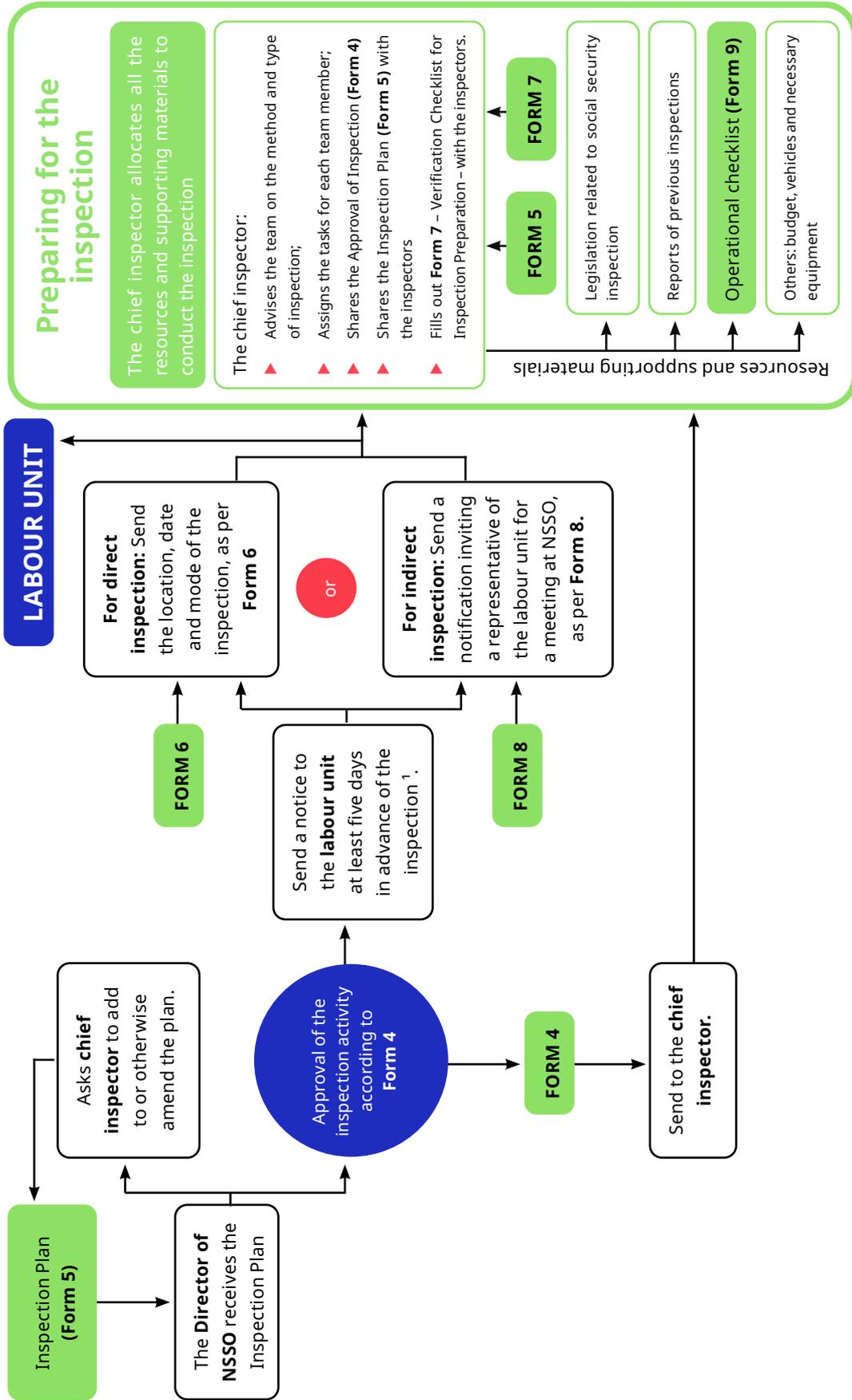
► Flowchart 1. Planning and preparation of the inspection



1 OBS: In the event of urgent or ad hoc inspections, see Guidelines page 37. The complaint, order, decision, guidance, notice or request is sent immediately to the Director, in addition to any mandatory and complementary information available, which are included in Form 3, in order to support the decision.

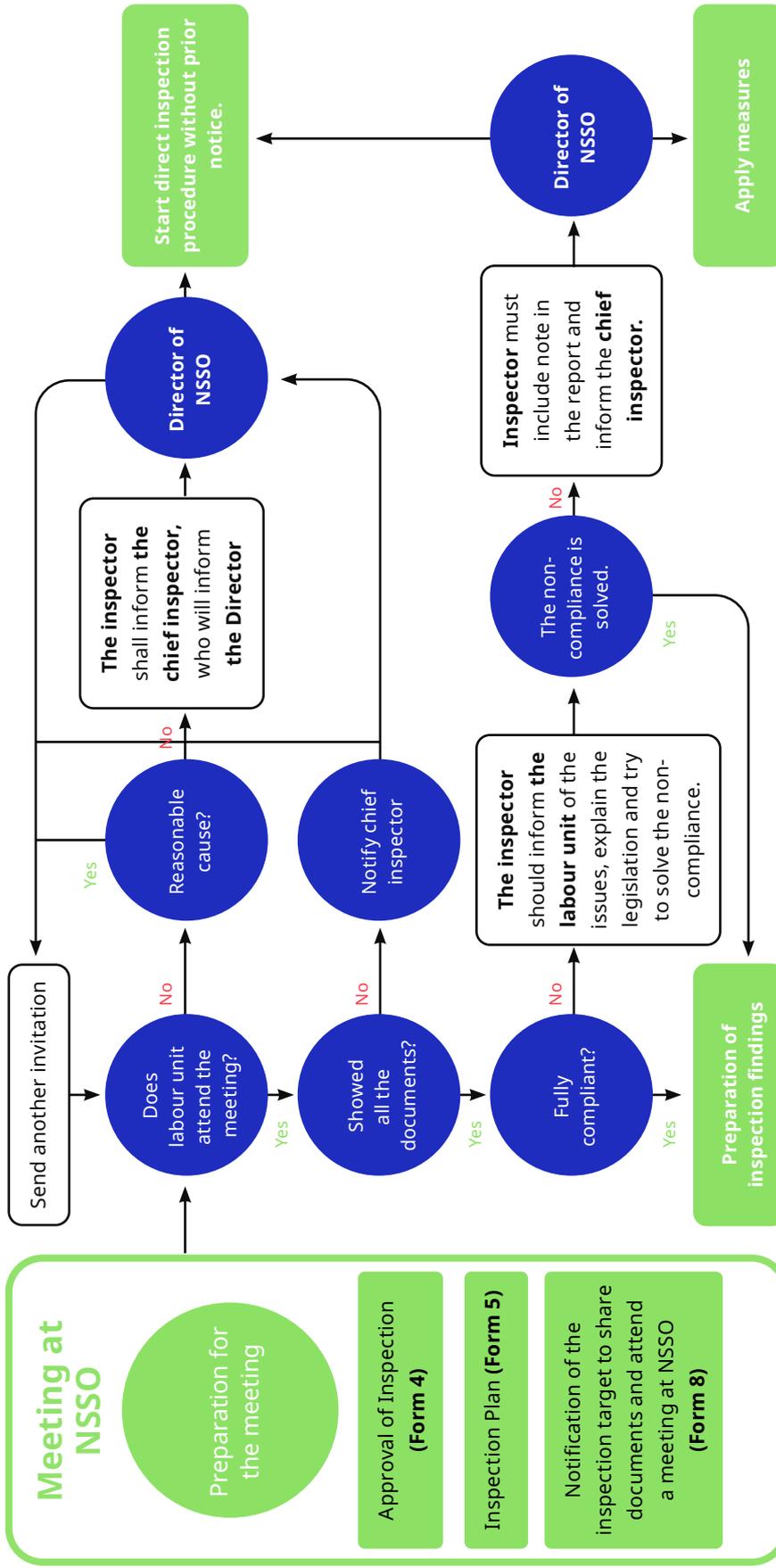
2 OBS: For joint inspections, it is important to coordinate with the other institutions to clarify each institution's role and to assign a team coordinator for the inspection activity

► Flowchart 2. Approval of an inspection



1 According to article 6(2) of Ministerial Decision No. 4139, the inspection target should not be given prior notification in the event of an emergency inspection.

► Flowchart 3. Execution of inspection – Indirect inspection

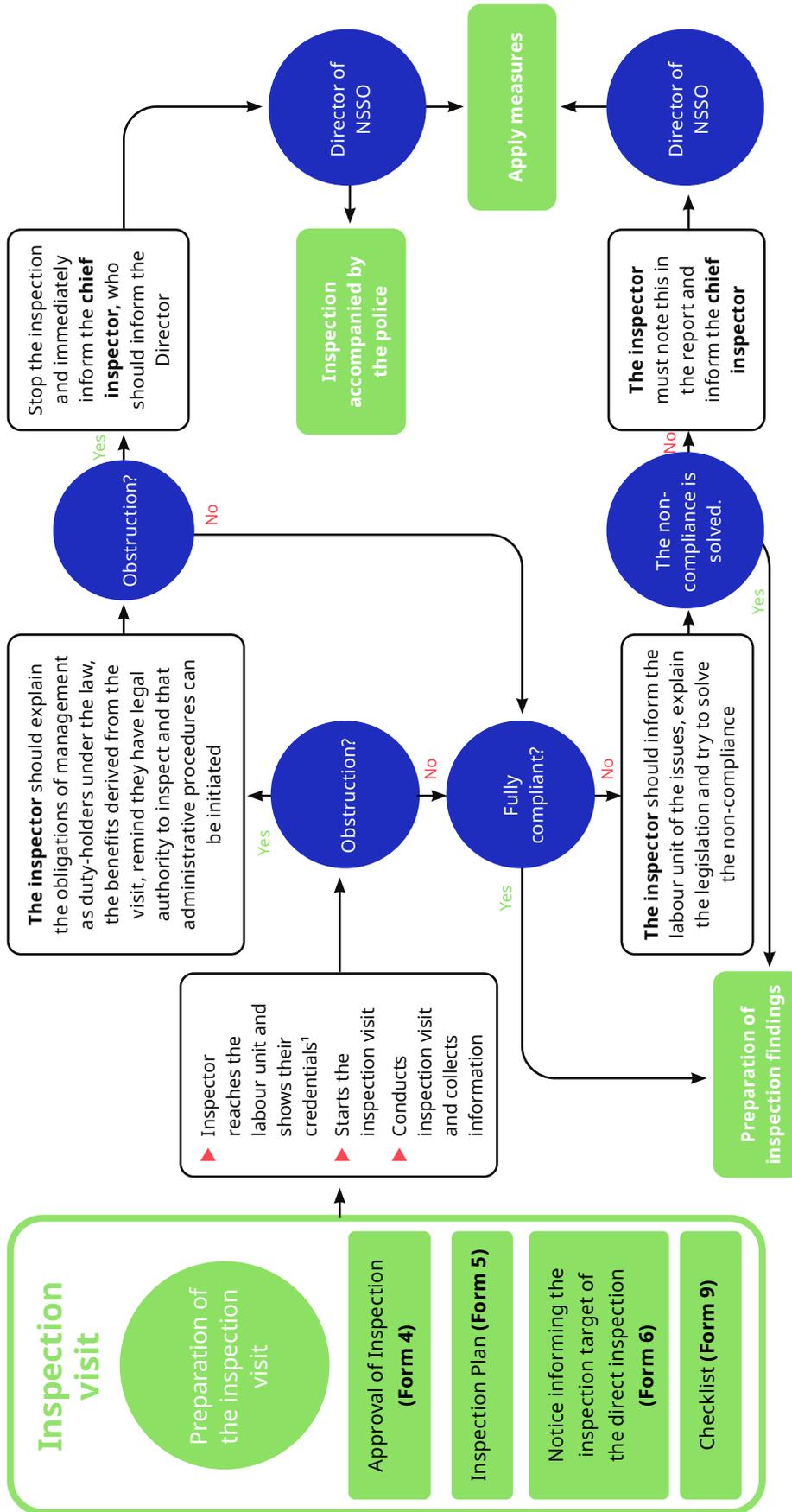


Note: If a complaint is received and it is deemed possible to verify this complaint through an indirect inspection, the Director of the NSSO should require in their notification to the labour unit that the necessary information to address the complaint be provided. Care must be taken, however, to not include the name of the complainant or any details that might enable the labour unit to identify the complainant.

Note: At time of writing, no electronic system has been developed to allow and inspector to input the data and automatically calculate the social security contribution due. If any computer is available during the collection of information, a possible tip is to include all the data in an Excel sheet, or other exportable application, that can calculate the contribution amount, rather than collecting the data on a paper-based form and manually calculating the contribution amount. By using Excel (or a similar application), the data from the Registration and Contribution Division on the actual contributions paid can be imported and then compared against the contribution amount calculated using the collected data.

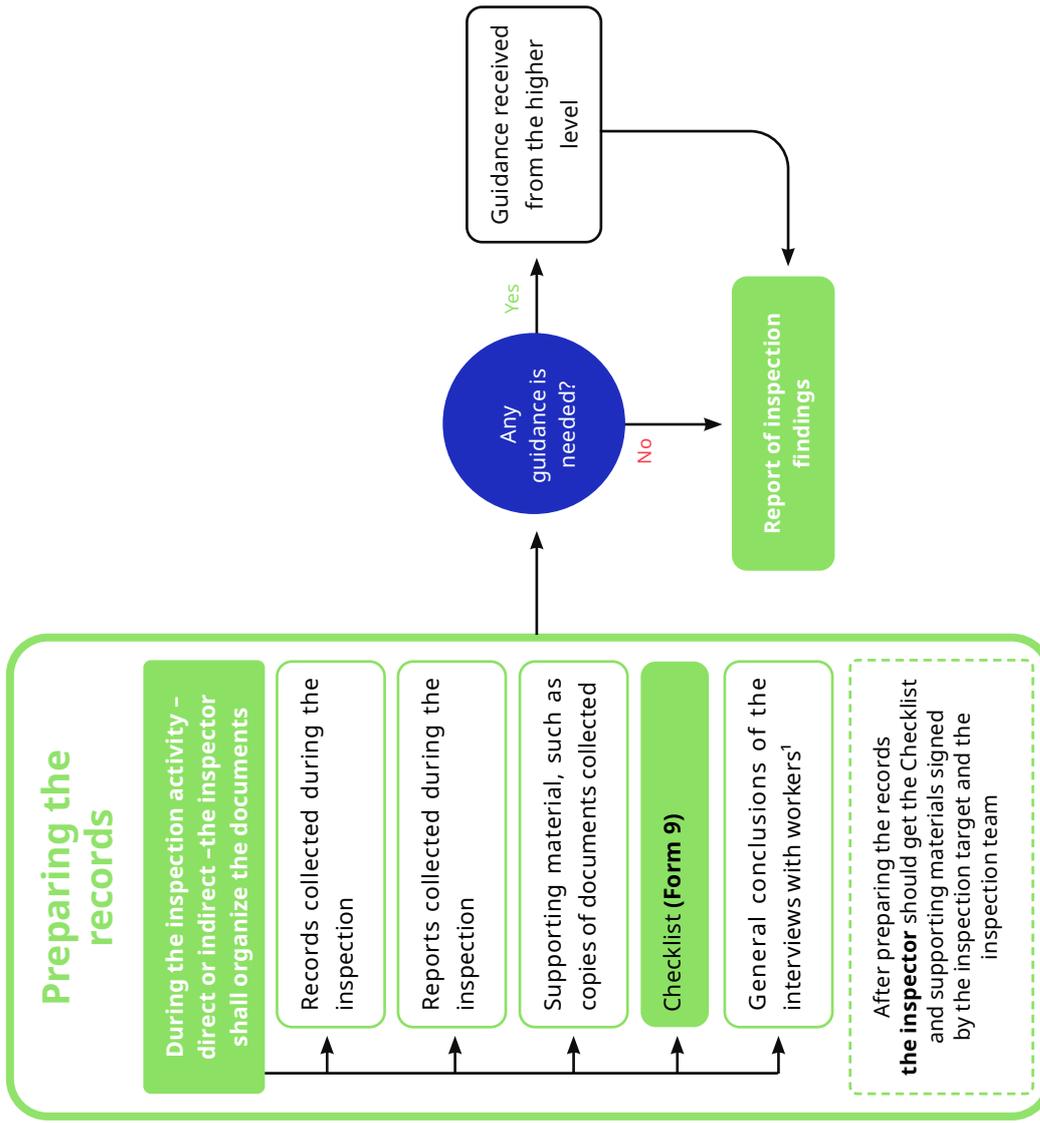
Note: It is worth mentioning that in the notification to share documents that is sent to the labour unit as part of the indirect inspection, it is highlighted that nonattendance at the meeting or not providing all of the requested documents means that the NSSO can submit the labour unit to an unannounced direct inspection visit or apply measures against violators, as prescribed in legislation.

► Flowchart 4. Execution of inspection – Direct Inspection



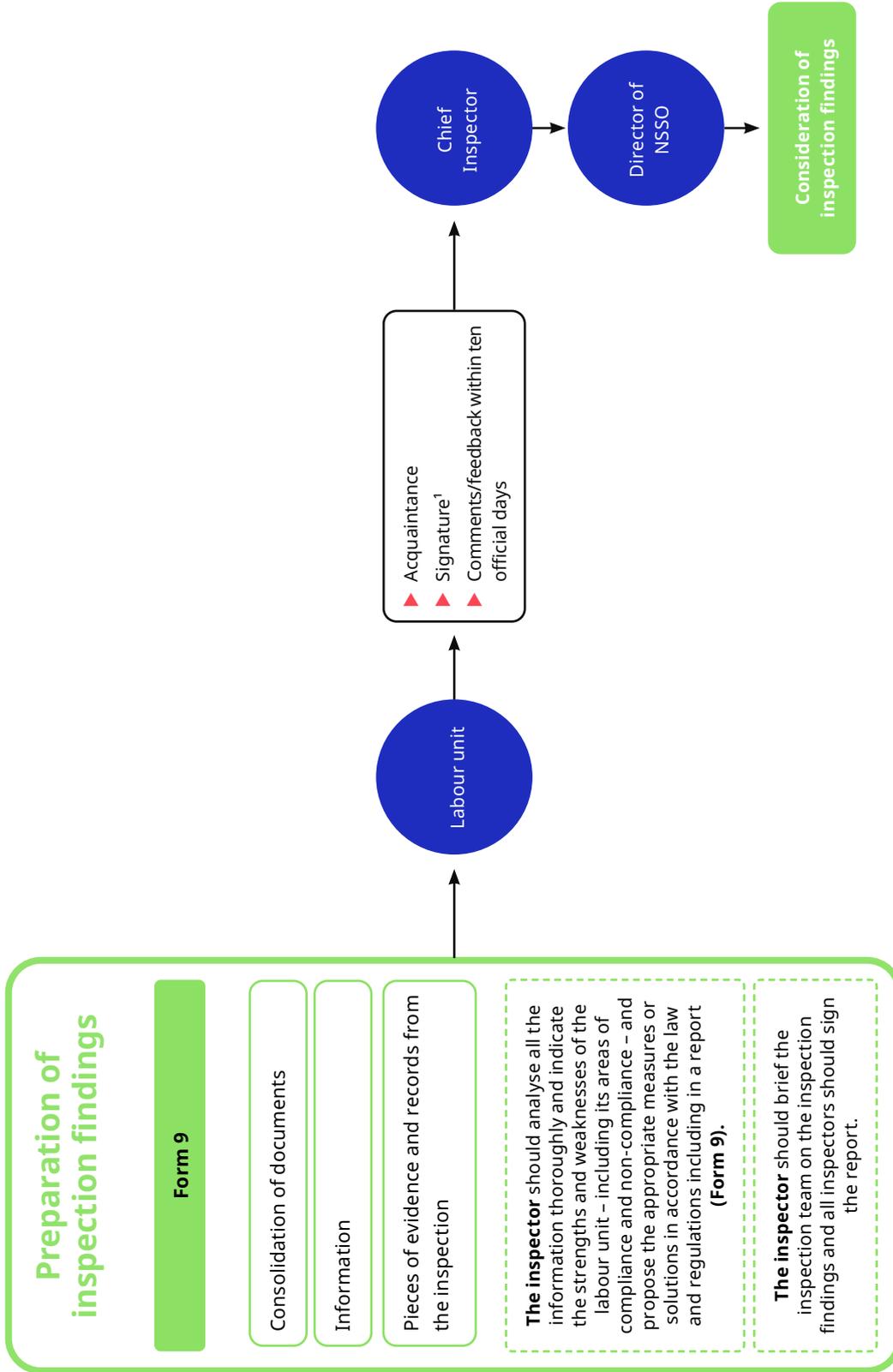
1 The inspector, or the inspection team, after reaching the labour unit and showing their credentials may decide whether to:  
 Option 1. Ask for and receive all documents, perform a check of these documents, and then conduct the inspection visit to compare the information shared with the reality in the labour unit. If necessary, the inspector(s) can interview the workers, asking for information such as the worker's name, salary, date of admission and whether have received any social security benefit payments.  
 Option 2. Ask for the list of workers and then conduct the inspection visit to collect additional information directly from the workers, such as their name, salary, date of admission and whether they have received any benefits.  
 Option 3. Immediately conduct the inspection visit to collect information directly from the workers, such as their name, salary, date of admission and whether they have received any benefits, before asking the representative of the labour unit for any documents.  
 The procedure described in Options 2 and 3 should be adopted in case of a strong suspicion of non-compliance.

► Flowchart 5. Preparation of inspection findings



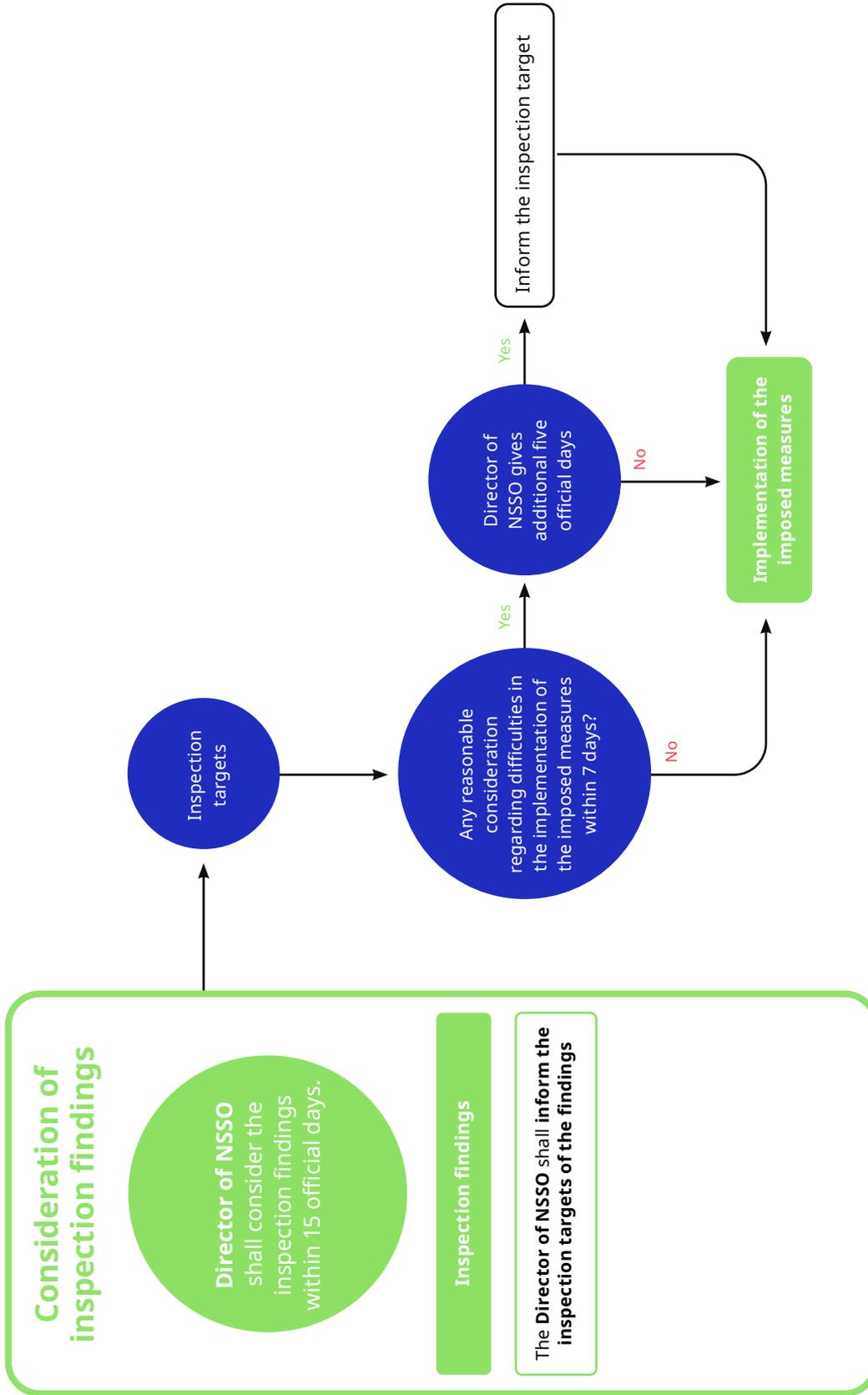
1 The details of any interviews with the workers should not be disclosed to the inspection target, so as to not expose the workers. Consequently, only general conclusions stemming from worker interviews should be included in the Checklist, but more detailed information can be as part of internal inspection reports.

► Flowchart 6. Reporting on the inspection findings

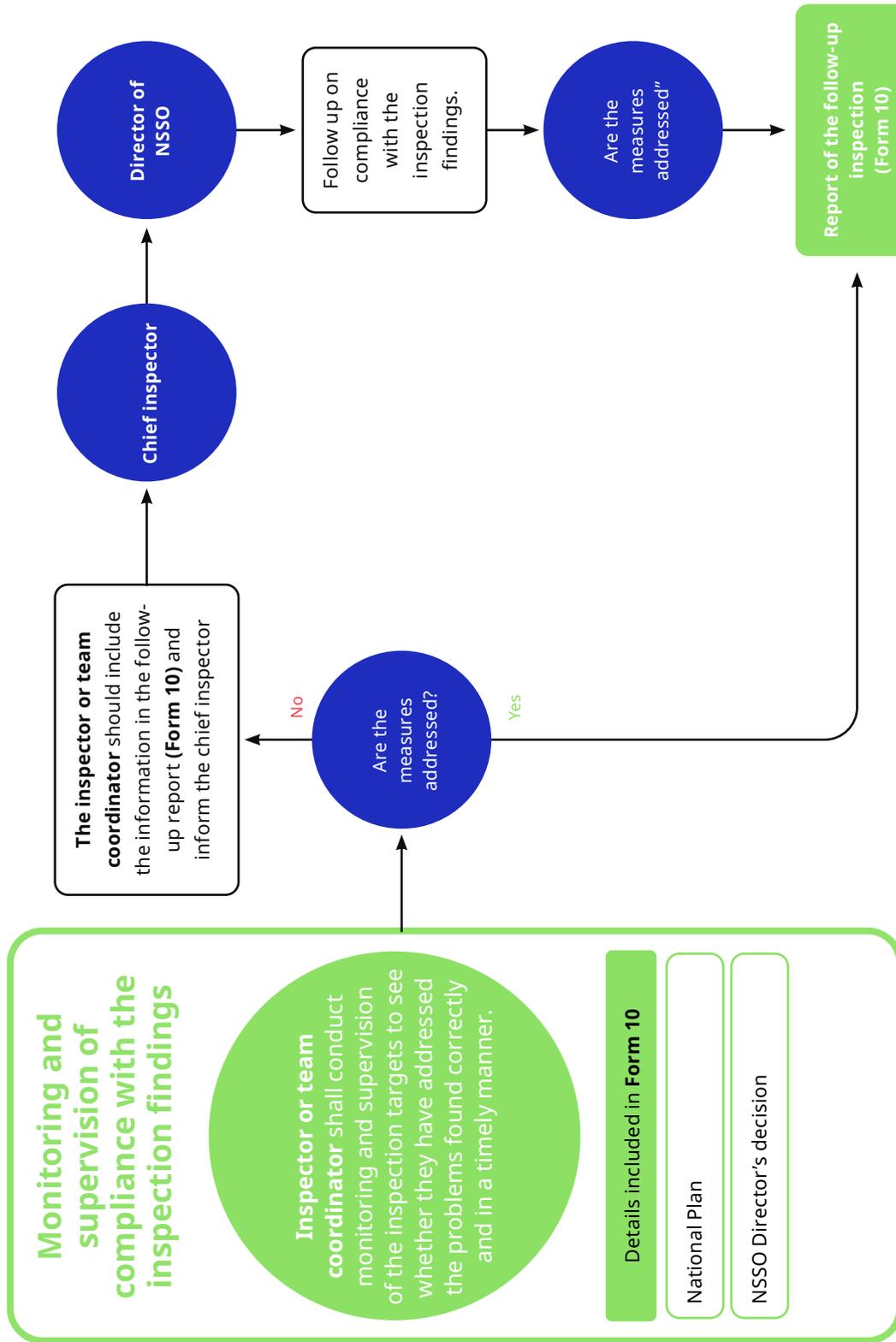


Note: The signing of the report by the managers/employers does not represent their approval of the report's contents. It is just confirmation that they have seen the contents of the report. Should they wish to provide their comments/feedback, they can do so within ten official days.

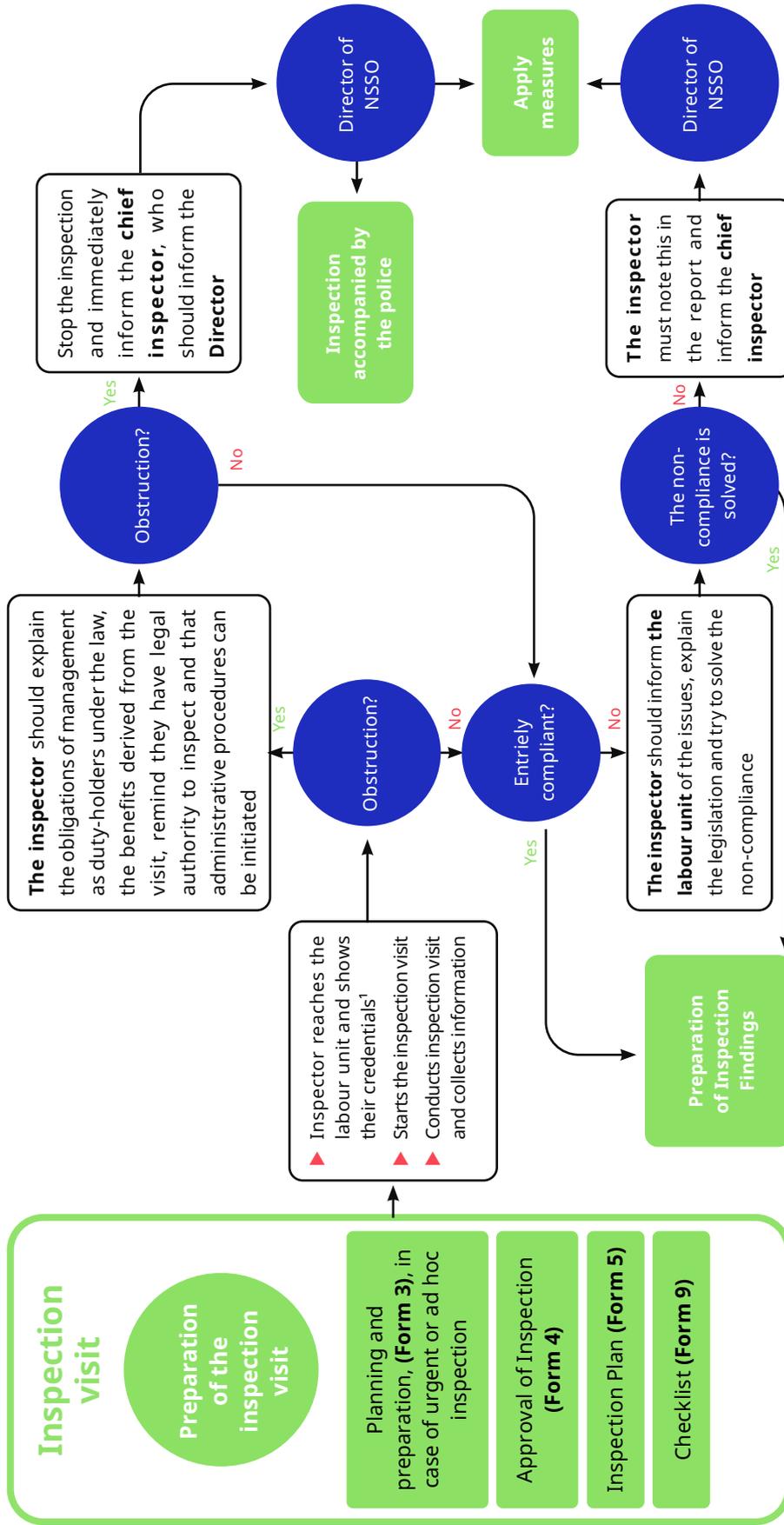
► Flowchart 7. Consideration of the inspection findings



► Flowchart 8. Monitoring and supervision of compliance with the inspection findings



► Flowchart 9. Execution of urgent, ad hoc or inspection without previous notice



1 The inspector, or the inspection team, after reaching the labour unit and showing their credentials may decide whether to:  
 Option 1. Ask for and receive all documents, perform a check of these documents, and then conduct the inspection visit to compare the information shared with the reality in the labour unit. If necessary, the inspector(s) can interview the workers, asking for information such as the worker's name, salary, date of admission and whether have received any social security benefit payments.  
 Option 2. Ask for the list of workers and then conduct the inspection visit to collect additional information directly from the workers, such as their name, salary, date of admission and whether they have received any benefits.  
 Option 3. Immediately conduct the inspection visit to collect information directly from the workers, such as their name, salary, date of admission and whether they have received any benefits; before asking the representative of the labour unit for any documents.  
 The procedure described in Options 2 and 3 should be adopted in case of a strong suspicion of non-compliance.

# Annex of social security inspection forms and templates

## Form 1. List of labour units and mandatory information to trigger social security inspection activity

FORM 1.							
Planning and preparation							
List of labour units and mandatory information to trigger social security inspection activity							
Name of labour unit	Address of labour unit	Social Security registration			Ministry of Commerce registration		Previous inspections and report numbers
		Reg. No.	Date	No. of workers	Reg. No.	Date	
<b>Prepared by:</b>		<b>Date:</b>	<b>Approved by:</b>			<b>Date:</b>	<b>Revision 01</b>

Note: Reg. No. = Registration number.

## Form 2. List of labour units and supplementary information to trigger social security inspection activity

<b>FORM 2.</b> <b>Page 1</b>	<b>Planning and preparation</b>			
	<b>List of labour units and supplementary information to trigger social security inspection activity</b>			
Name of labour unit	Annual revenue	Other information		
<b>Prepared by:</b>	<b>Date:</b>	<b>Approved by:</b>	<b>Date:</b>	<b>Revision 01</b>

Note: Other Information refers to information from the labour inspectorate, Ministry of Commerce or tax authorities, or any supplementary information relevant to the inspection activity.

<b>FORM 2.</b> <b>Page 2</b>	<b>Planning and preparation</b>											
	<b>List of labour units and supplementary information to trigger social security inspection activity</b>											
	Monthly number of workers and amount of social security contributions collected – Year NNNN											
	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
Name of labour unit												
Number of workers												
Contribution amount collected												
Name of labour unit												
Number of workers												
Contribution amount collected												
Name of labour unit												
Number of workers												
Contribution amount collected												
Name of labour unit												
Number of workers												
Contribution amount collected												
<b>Prepared by:</b>	<b>Date:</b>	<b>Approved by:</b>					<b>Date:</b>	<b>Revision 01</b>				

### Form 3. Mandatory and supplementary information to trigger urgent or ad hoc social security inspection activity

<b>FORM 3.</b>	<b>Planning and preparation</b>			
	<b>Mandatory and Complementary Information to trigger Urgent or Ad Hoc Social Security Inspection Activity</b>			
<b>Name of labour unit</b>	<b>Labour unit address</b>		<b>Type of inspection</b> <input type="checkbox"/> Urgent <input type="checkbox"/> Ad hoc	
<b>Social security registration</b>	<b>Registration number</b>	<b>Date of registration</b>	<b>Number of workers</b>	
Description of the Order, Decision, Guidance or Notice from the head of the administration office or the inspection body				
Description of any request from any local citizen(s)				
Specific orders or notices from higher level authorities or the proposal from employer or employee representatives for immediate inspection				
Details of any complaint(s)				
Other supplementary information				
<b>Prepared by:</b>	<b>Date:</b>	<b>Approved by:</b>	<b>Date:</b>	<b>Revision 01</b>

## Form 4. Approval of inspection



### Lao People's Democratic Republic Peace Independence Democracy Unity Prosperity

Ministry of Labour and Social Welfare

Lao Social Security Organization

No/LSSO

Vientiane Capital / /2023

#### Director's Decree For social security inspection officers to a inspect labour unit

- ▶ In accordance with the Law on Social Security (revised version), No. 54/SAP, dated 27 June 2018;
- ▶ In accordance with the Decision on social security inspection, No. 4139/MoLSW, dated: 2 Nov 2021;

#### The Director-General of the LSSO has agreed to the following:

Article 1. For the purpose of implementing the Law on Social Security, social security inspectors are to conduct a:

Direct inspection                       Indirect inspection                       Urgent or ad hoc inspection

of [Name of Labour Unit] starting on ...../...../2025. The inspection team is to consist of [No.] people, namely:

1. Ms ..... Team lead;
2. Mr ..... Co-Team lead;
3. Ms ..... Team member;
4. Mr ..... Team member

Article 2. The inspection team shall utilize their powers and perform their duties in accordance with the inspection plan, which includes the attributes and respective periods to be inspected as well as the timeframe for the inspection activity, and will summarize the inspection results in a report to the organization committee for information as stipulated in the law and regulations of social security.

Article 3. The internal departments of the Lao Social Security Organization, the appointed inspectors and the targets that have been inspected will acknowledge and implement this decree strictly.

Article 4. This decree is effective from the date of signing.

Director-General

## Form 5. Inspection plan

Form 5.	Inspection plan	Inspection Approval No.:									
Type of inspection: <input type="checkbox"/> Direct inspection <input type="checkbox"/> Ad hoc or emergency inspection <input type="checkbox"/> Indirect inspection <input type="checkbox"/> Follow-up inspection											
Inspection team members:											
Name of labour unit:											
Labour unit address:											
Social security registration				Number:				Date:			
J	F	M	A	M	J	J	A	S	O	N	D
Number of workers (monthly reports) Year - XXXX											
Collected amount of SS contributions (monthly reports) Year - XXXX											
Other supplementary information: (if necessary, attach addition sheets to this inspection plan)											
Attributes and period to be inspected:											
Deadline to conclude the inspection activity:											
Issued by:								Date:			
Received by:								Date:			

Note: Before starting the inspection visit, please verify that all the necessary resources are available and fill out the checklist in Form 6.

## Form 6. Notice informing the inspection target of a direct inspection



### Lao People's Democratic Republic Peace Independence Democracy Unity Prosperity

Ministry of Labour and Social Welfare

Lao Social Security Organization

No/LSSO

Vientiane Capital / /2023

#### Notification

To: The director of [Name of Labour Unit].

Subject: [Type of inspection] to verify compliance with the implementation of the following:

- ▶ Law on Social Security (revised version), No. 54/SAP, dated 27 June 2018;
- ▶ Decision on social security inspection, No. 4139/MoLSW, dated: 2 Nov 2021

The Lao Social Security Organization has the honor to inform you that a Social Security Inspection Officer from the Lao Social Security Organization will follow up and inspect the implementation of the Social Security Law within your labor unit starting at the assigned time and date below:

- ▶ Date: ...../...../ 2023.
- ▶ Time: .....o'clock

Therefore, I am informing you to prepare the various documents listed below for the assigned period, if applicable, in order to respond to the needs of the social security inspector.

Document	Period
<input type="checkbox"/> Labour unit social security registration certificate	
<input type="checkbox"/> List of all workers for the assigned period. This list should provide the name, gender, nationality (in case of foreign workers), recruitment date, function, basic salary and type of employment contract (full-time, part-time, temporary) of all workers, including any dismissed workers, employed during the assigned period.	From ___/___ to ___/___
<input type="checkbox"/> Monthly payroll specifying the workers, all elements of remuneration (basic salary, overtime, night work, shift work, and so on), and any deductions; or the monthly individual pay slips of all workers during the assigned period.	From ___/___ to ___/___
<input type="checkbox"/> List of workers that received any social security benefits during the assigned period, specifying the benefit(s) and the start date/end date of the period during which the benefit(s) were granted.	From ___/___ to ___/___
<input type="checkbox"/> Monthly receipts for payment of social security contributions during the assigned period	From ___/___ to ___/___

- 
- \_\_\_\_\_ From \_\_\_/\_\_\_ to \_\_\_/\_\_\_  
\_\_\_\_\_
  - \_\_\_\_\_ From \_\_\_/\_\_\_ to \_\_\_/\_\_\_  
\_\_\_\_\_

Focal point coordinator at LSSO: Mr. : ..... Tel: .....

Director-General

**Notice:** It is worth noting that noncooperation by any assigned representative of the labour unit during the inspection activity – either by not showing or sharing the requested documents or by not allowing the inspector to adequately perform their mandate – may result in an unannounced inspection visit without prejudice to other administrative or judicial measures.

## Form 7. Verification checklist for inspection preparation



### Lao People's Democratic Republic

### Peace Independence Democracy Unity Prosperity

### Verification checklist for the preparation of inspection

Inspection Approval No. \_\_\_\_\_ Date \_\_\_\_\_

Inspection team: 1) \_\_\_\_\_ 2) \_\_\_\_\_

3) \_\_\_\_\_ 4) \_\_\_\_\_

Issue	Recommendation	Y	N	Note
Is the visit to be announced or unannounced?	If announced, advice must be sent five days in advance.			
Have I checked the file of the establishment to be inspected?	You should check the date of last inspection and the establishment's compliance history, as well as other information.			
Do you have your identification card?	In accordance with article 30 of Ministerial Decision No. 4139, the card indicates that you hold the position of an inspector and must be presented to the representative of the labour unit.			
Do you have a copy of the inspection approval and the inspection plan?	You may not be asked to show these, but you should always carry them.			
Do you have a copy of relevant laws and regulations?	Always have these with you.			
Do you have copies of any promotional material (pamphlets, leaflets, posters, and so on) to give to establishments?	Carry these with you for free distribution.			
Do you have your uniform and necessary protective clothing and equipment?	Your uniform and good shoes are important for all inspectors. Check that you have the necessary personal protective equipment.			

Do you have a charged mobile phone, digital camera and a computer or calculator?	The camera may be important to take pictures of documents.			
Has transport been organized?	Do not use transport provided by the employer.			
Is this a team inspection?	If a team inspection is planned, it is necessary to decide in advance who will do what.			
Do you have the template checklist to record information?	You should always carry several copies of this template			

Observations/Comments

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Inspection team signature:	Date:
Chief Inspector:	Date:

## Form 8. Notification for the inspection target to share documents and attend a meeting at the LSSO



**Lao People's Democratic Republic**

**Peace Independence Democracy Unity Prosperity**

Ministry of Labour and Social Welfare

Lao Social Security Organization

No /LSSO

Vientiane Capital, Date/ /2023

### Notification

To: The director of [Name of Labour Unit].

Subject: Inspection to verify compliance with the implementation of:

- ▶ Law on Social Security (revised version), No. 54/SAP, dated 27 June 2018;
- ▶ Decision on social security inspection, No. 4139/MoLSW, dated: 2 Nov 2021.

The Lao Social Security Organization has the honor to notify and invite a representative of [Name of Labour Unit] to attend a meeting at the Lao Social Security Organization office at the assigned date and time below:

- ▶ Date: ...../...../ 2023.
- ▶ Time: ..... o'clock

During this meeting, a Social Security Inspection Officer from the Lao Social Security Organization will begin the verification of the documents listed below in order to inspect the implementation of the Social Security Law within your labor unit.

Therefore, I am informing you to prepare and bring the various documents listed below for the assigned period, when applicable, in order to respond to the needs of the social security inspector.

Document	Period
<input type="checkbox"/> Labour unit social security registration certificate	
<input type="checkbox"/> List of all workers for the assigned period. This list should provide the name, gender, nationality (in case of foreign workers), recruitment date, function, basic salary and type of employment contract (full-time, part-time, temporary) of all workers, including any dismissed workers, employed during the assigned period.	From ___/___ to ___/___
<input type="checkbox"/> Monthly payroll specifying the workers, all elements of remuneration (basic salary, overtime, night work, shift work, and so on), and any deductions; or the monthly individual pay slips of all workers during the assigned period.	From ___/___ to ___/___

- List of workers that received any social security benefits during the assigned period, specifying the benefit(s) and the start date/end date of the period during which the benefit(s) were granted. From \_\_\_/\_\_\_ to \_\_\_/\_\_\_
- Monthly receipts for payment of social security contributions during the assigned period From \_\_\_/\_\_\_ to \_\_\_/\_\_\_
- \_\_\_\_\_ From \_\_\_/\_\_\_ to \_\_\_/\_\_\_  
\_\_\_\_\_
- \_\_\_\_\_ From \_\_\_/\_\_\_ to \_\_\_/\_\_\_  
\_\_\_\_\_

Focal point coordinator at LSSO: Mr. : ..... Tel: .....

Director-General

**Notice:** It is worth noting that the non-attendance of the meeting at the allotted day and time or noncooperation by any assigned representative of the labour unit during the inspection activity – either by not showing or sharing the requested documents or by not allowing the inspector to adequately perform their mandate – may result in an unannounced inspection visit without prejudice to other administrative or judicial measures.

## Form 9. Checklist for social security inspection – Registration and contributions collected by the labour unit



### Lao People's Democratic Republic Peace Independence Democracy Unity Prosperity Social Security Inspection Checklist

Inspection Approval No. \_\_\_\_\_ Date \_\_\_\_\_

Inspection team: 1) \_\_\_\_\_ 2) \_\_\_\_\_  
3) \_\_\_\_\_ 4) \_\_\_\_\_

#### Type of inspection visit

- Direct inspection
  Indirect inspection  
 Follow-up inspection
  Ad hoc or emergency inspection

#### Labour unit information

Name of the labour unit		
Address of the labour unit		
City		
Village		
Road		
District		
Contact details	Phone No. Email:	Fax No.
Social security registration	Registration no.:	Date:
Workforce		
Total number	Male.....	Female.....
Foreign workers	Male.....	Female.....
Mode of payment	<input type="checkbox"/> weekly <input type="checkbox"/> every 15 days <input type="checkbox"/> monthly; <input type="checkbox"/> in cash <input type="checkbox"/> in kind <input type="checkbox"/> cash/kind combination	
Piece rate system	<input type="checkbox"/> No <input type="checkbox"/> Yes	
Working time	No. of days/week .....	No. of hours / day.....
	No. of shifts / per day .....	Hours / shift .....
	Night shift: <input type="checkbox"/> No <input type="checkbox"/> Yes	

Trade union representation	<input type="checkbox"/> No <input type="checkbox"/> Yes
Collective agreement with the trade union	<input type="checkbox"/> No <input type="checkbox"/> Yes

Inspector has met with (Mr/Mrs/Ms) ..... Title: .....

Mobile number .....

**Inspection findings**

Notes: In the event that a collective agreement exists, the clauses of that collective agreement should be examined as well.

The tables that follow provide a legal reference (“Legal ref.”) for each of the issues to be examined as part of the inspection. For these legal references, the abbreviation “SSL” refers to the Social Security Law, and the abbreviation “LL” refers to the Labour Law.

**Social security registration**

No.	Issues	Legal ref.	Y	N	P	NA	Notes
	Has the labour unit registered in social security?	SSL, art. 90(2)					
	Is the registration in social security up to date?	SSL, art. 91					The list of employees should be updated
	Are all workers registered in social security? (within 30 days after recruitment)	SSL, art. 92					

**Observations/Comments**

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**Payment of salaries**

No.	Issues	Legal ref.	Y	N	P	NA	Notes
	Did the workers receive at least the minimum wage for ordinary hours of work during the assigned period?	LL, art. 105					See article 111 of the LL on payment of salary in temporary suspension of work and article 113 of the LL on deductions to compensate for damage.

Are piece rate workers being paid a monthly wage that is not lower than the minimum wage?	LL, art. 107					
Are regular workers and piece rate workers being paid correctly for overtime (on weekdays, weekly rest days, official holidays)?	LL, arts 114-115					Between 150% and 350% of the normal rate (see LL)
Does the employer pay correctly for night work and shift work?	LL, art. 116					At least 15% of the hourly wage extra

**Observations/Comments**

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**Social security deductions and contributions**

No.	Issues	Legal ref.	Y	N	P	NA	Notes
	Did the employer make deductions from all workers' earnings - composed of the basic salary, product-base cash, overtime and any other wages declared for the income tax of all workers?	SSL, art. 74(2) (2)					Consider 5.5% of the total earnings based on the minimum wage and the ceiling of insurable earnings
	Did the employer regularly pay the employer's social security contribution for the assigned period?	SSL, art. 74(2) (1-2)					The employer must pay monthly the employer's contribution of 6% of employees' monthly insurable earnings plus the 5.5% deducted from workers' pay.
	Did the labour unit inform every month to the social security the regular paying of contributions?	SSL, art. 75(2) (1)					

**Observations/Comments**

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**Employment injury and occupational disease benefits**

No.	Issues	Legal ref.	Y	N	P	NA	Notes
	Are there any workers receiving employment injury or occupational disease benefits?	SSL, art. 45					

**Maternity benefits**

No.	Issues	Legal ref.	Y	N	P	NA	Notes
	Are there any workers receiving maternity benefits?	SSL, art. 47					
	Did any workers receive a birth grant?	SSL, art. 47					

**Sickness benefits**

No.	Issues	Legal ref.	Y	N	P	NA	Notes
	Are there any workers receiving sickness benefits?	SSL, art. 50					

**Loss of working capacity benefits**

No.	Issues	Legal ref.	Y	N	P	NA	Notes
	Are there any workers receiving loss of working capacity benefits?	SSL, art. 52					

**Pension benefits**

No.	Issues	Legal ref.	Y	N	P	NA	Notes
	Are there any workers receiving pension benefit?	SSL, art. 58					

**Unemployment benefits**

No.	Issues	Legal ref.	Y	N	P	NA	Notes
	Are there any workers receiving unemployment benefits?	SSL, art. 66					

## Standard Operating Procedure for Social Security Inspections

National Social Security Office

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Worker's Name	Type of Benefit	Date of the benefit
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Observations/Comments**

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**Notes:**

- When filling out the checklist please observe that:
- Y – Refers to an attribute that the labour unit has entirely complied with during the assigned period.
  - N – Refers to an attribute that the labour unit has not complied with during the assigned period.
  - P – Refers to an attribute that the labour unit partially complied with during the assigned period (when applicable).
  - NA – Refers to an attribute that is not applicable to the inspected labour unit during the assigned period.



**Inspection findings**

Documents and periods verified

Main findings

Inspection team:	Date:
Labour unit representative:	Date:

Note: The above signature of the representative of the labour unit solely represents their acquaintance with the verified documents and respective periods reviewed by the inspection team during the inspection. This signature does not represent any agreement by the labour unit representative with the possible conclusions of the inspection or any measures adopted as a result of the inspection.

**Inspection recommendations**

Recommended priority actions
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Other recommendations
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Inspection team:	Date:
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**Observations/Comments by the labour unit:**

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Labour unit representative:	Date:
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**Final observations/comments by the inspection team:**

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Inspection team:	Date:
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LSSO Director:	Date:
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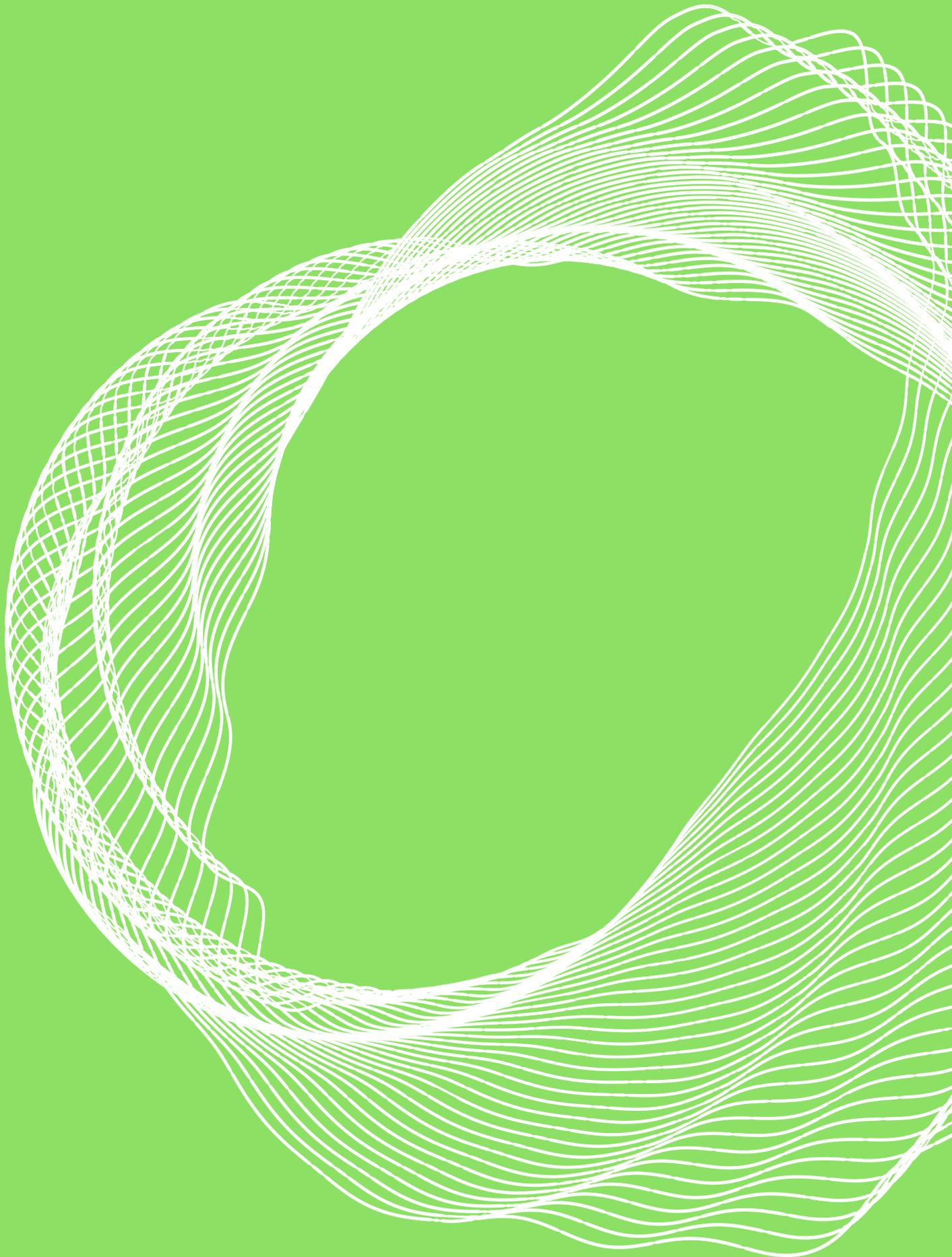
## Form 10. Report on follow-up inspection

<b>Form 10.</b>	Report – Follow-up inspection	Inspection approval no.:
Inspection team:		
Name of labour unit:		
Labour unit address:		
Previous inspection report no.		Date:
Measures assigned to the labour unit and timeframe		
Attributes and period to be inspected:		
Findings:		
Conclusions:		

Inspection team:	Date:
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LSSO Director:	Date:
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# Standard Operating Procedure for Social Security Inspections

National Social Security Office