



**BẢO HIỂM XÃ HỘI VIỆT NAM**

**INTRODUCTION ON THE ORGANIZATIONAL STRUCTURE AND IT  
APPLICATION SOLUTIONS IN INSPECTION AND AUDIT ACTIVITIES  
OF VIET NAM SOCIAL SECURITY**

***Philippines, 25/11/2024***

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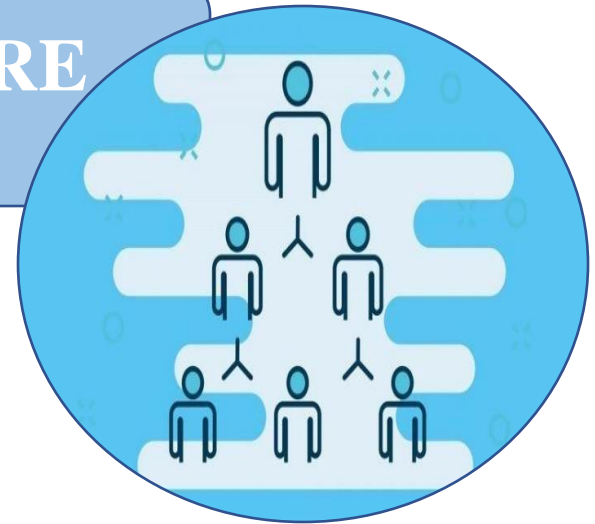
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# PART I

## LEGAL FOUNDATION

## ORGANIZATIONAL STRUCTURE





**Social Insurance Law, Health Insurance Law,  
Inspection Law, etc.**



**GOVERNMENT**

Decree specifying the functions, responsibility, authority, and organizational structure of Viet Nam Social Security (VSS)

Decree on agencies authorized to implement specialized inspection and the operation of designated inspection agencies

# AUTHORITY AND RESPONSIBILITIES IN INSPECTION ACTIVITIES



Specialized inspections on social insurance (SI), unemployment insurance (UI), and health insurance (HI) contributions

Auditing compliance with laws on SI, UI, HI, implementation of health insurance contracts, payment, and payment and collection of UI and HI

Addressing violations or recommending competent authorities to handle violations of SI, UI, and HI Laws.

AUTHORITY



**Functions, Responsibility, Authority and Organizational Structure of VSS Inspection Department**

**Functions, Responsibility, Authority, and Organizational Structure of Provincial and Municipal Social Security Offices Directly Under the Central Government**

**Specialized Inspection Activities and Audit Operations of VSS**



**DIRECTOR  
GENERAL  
OF VSS**



## CENTRAL LEVEL

(VSS Inspectorate assists Director General)

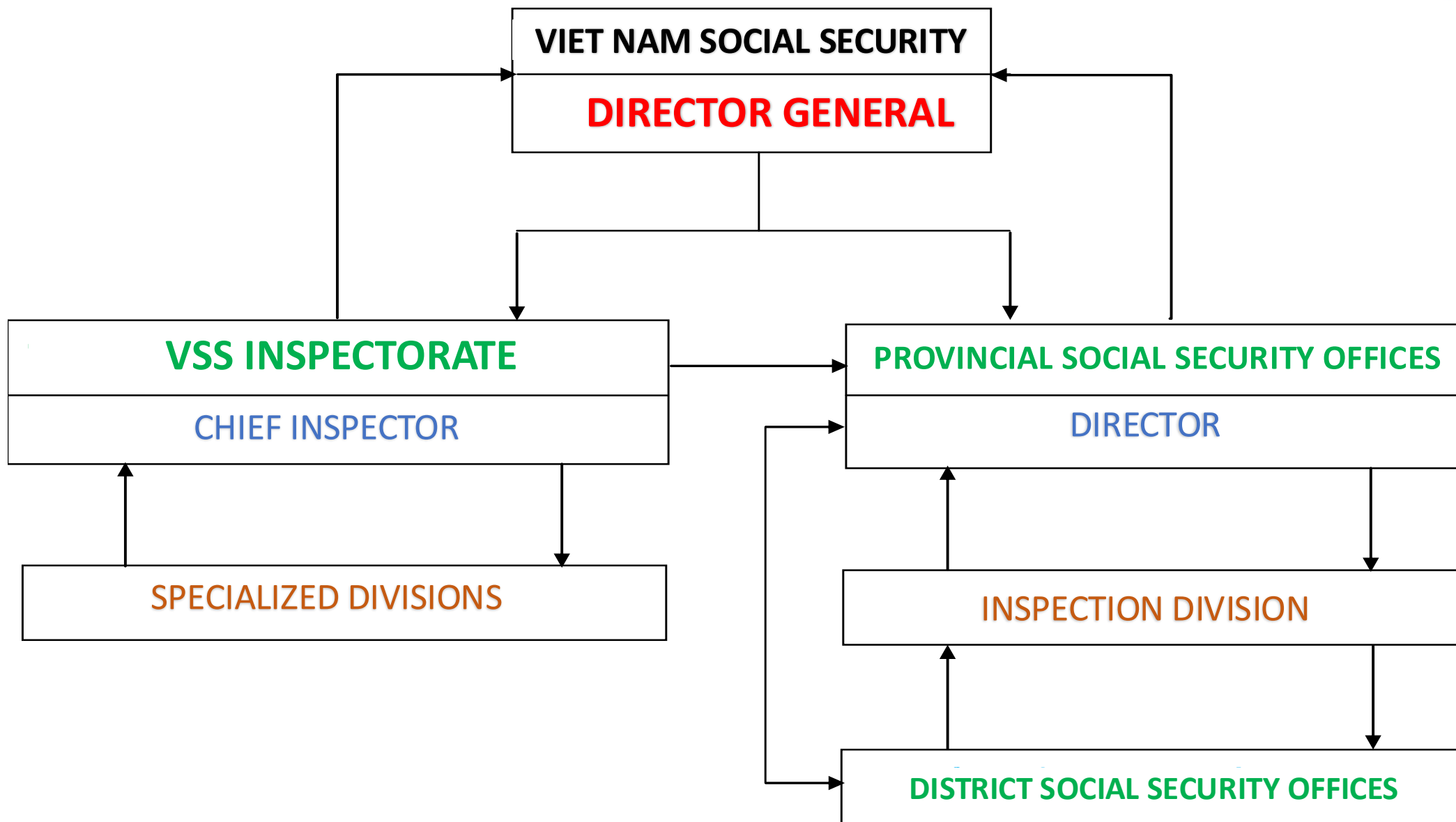
### ORGANIZATIONAL STRUCTURE



## PROVINCIAL LEVEL

(The Inspection and Audit Divisions assist VSS branches)

# ORGANIZATIONAL DIAGRAM

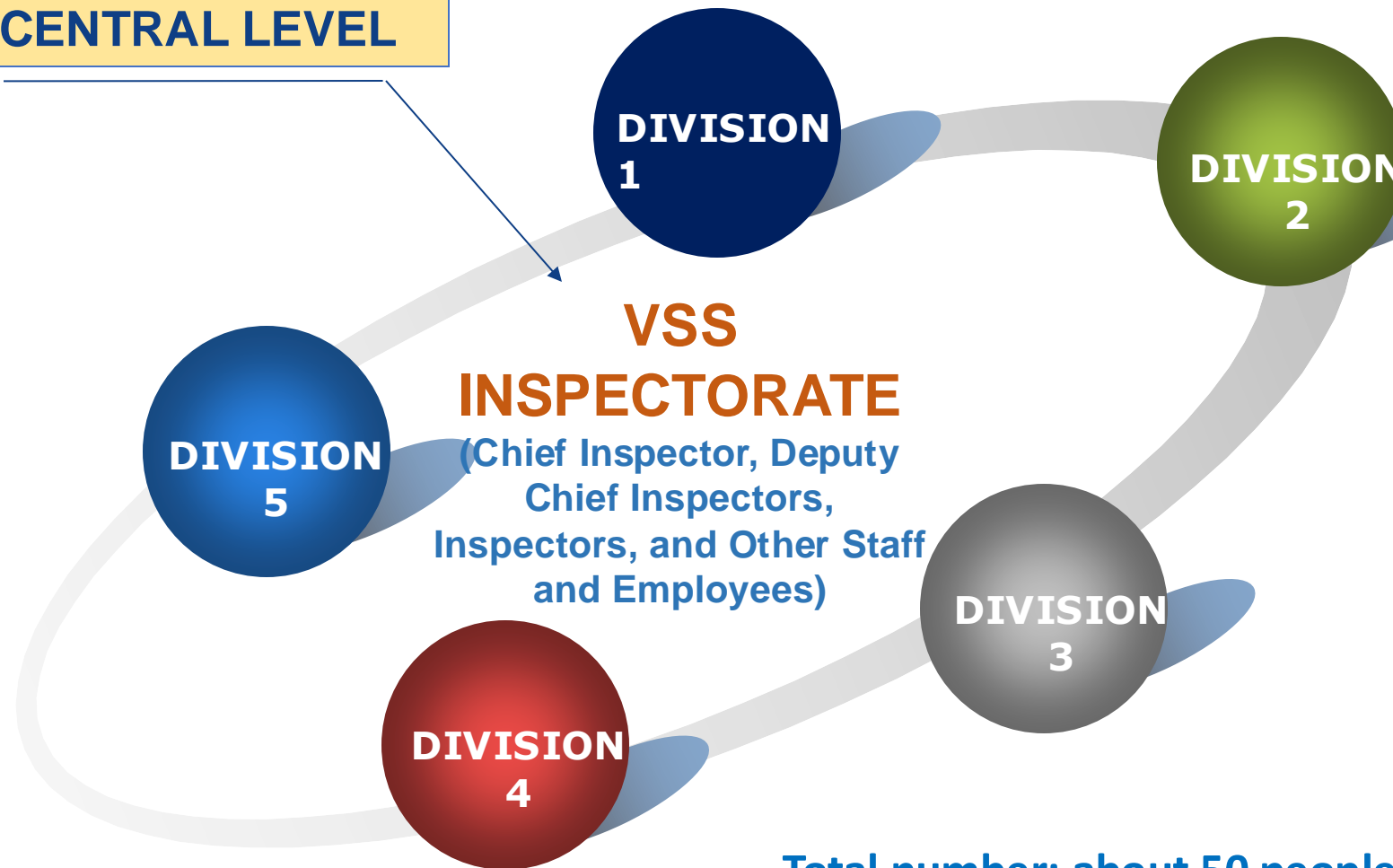




# ORGANIZATIONAL STRUCTURE AND INSPECTION-AUDIT WORKFORCE AT THE CENTRAL LEVEL



CENTRAL LEVEL



- Division 1: Administration and General Affairs, Monitoring and Post-Inspection Handling Division
- Division 2: Division for Resolving Complaints and Denunciations
- Division 3: Division for Inspecting SI and UI contributions
- Division 4: Division for Inspecting Health insurance contributions and Monitoring the implementation of HI policies
- Division 5: Division for Anti-Corruption, Negative practices prevention and SI and UI auditing

Total number: about 50 people



# INSPECTION AND AUDIT WORKFORCE AT THE PROVINCIAL LEVEL

**PROVINCE**

## **THE INSPECTION AND AUDIT DIVISION**

(Division Head, Deputy Division Heads, and Other Staff and Employees)

Total number: 557 people

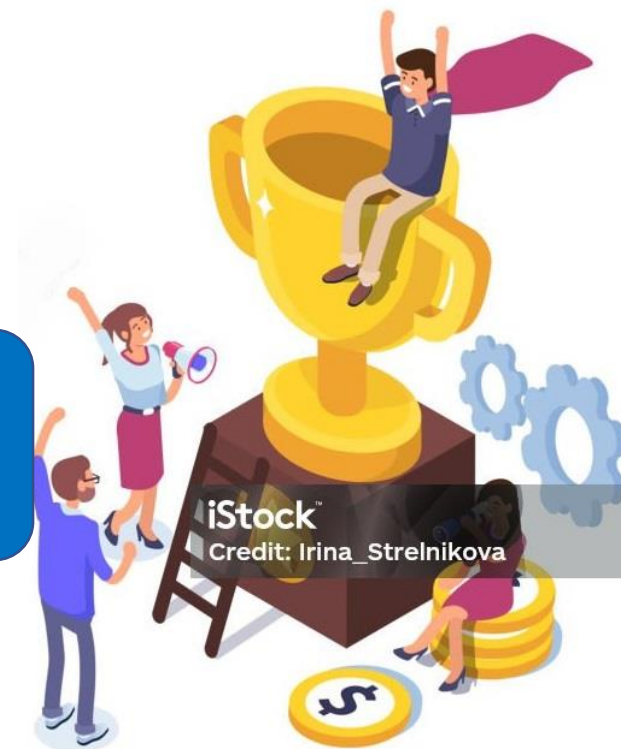
Director of Provincial Social Security Office assigns personnel to perform specialized inspection tasks

**About 1.800 people**

# PART II

KEY

ACHIEVEMENTS



# Inspection and Audit Efficiency (2023 and first 10 months of 2024)



2023 and first 10 months of 2024



Units Audited:  
**37.912**  
employing units

**3.064**  
administrative  
fines totaling

**106,3**  
billion VND

Additional Contributions Required

**21.130**  
cases of unpaid or  
underpaid contributions **176,9**  
billion VND

**62.000**  
cases of underpaid  
contributions **149**  
billion VND

Recoveries to SI, HI and UI Funds:

**3.152**  
billion VND  
in delayed  
payments

**228**  
billion VND  
in improperly  
received  
benefits

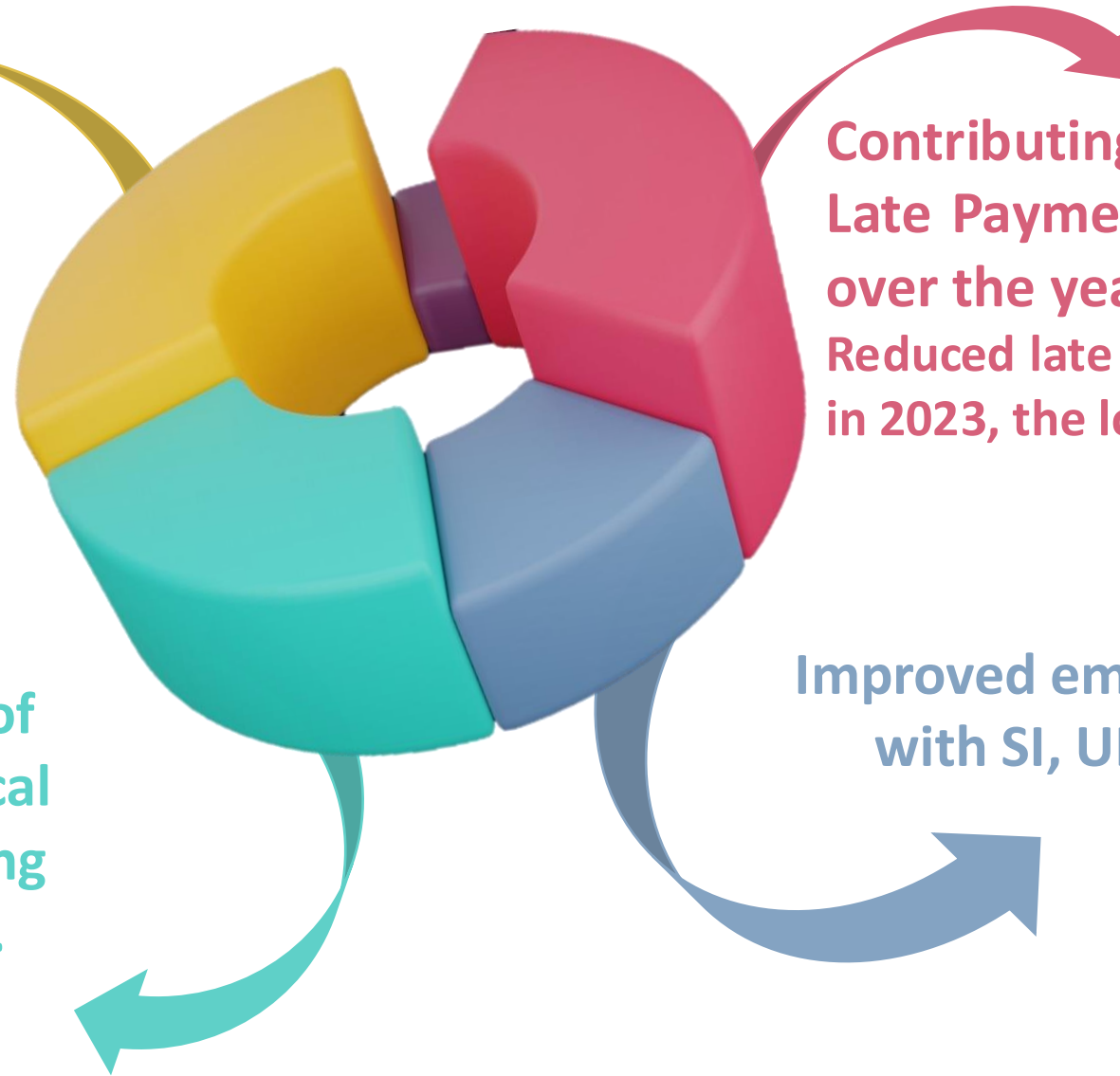


# Inspection and Audit Efficiency



Provided a practical foundation for amending SI, HI, and Inspection Laws

Enhanced accountability of ministries, sectors, and local authorities in implementing social insurance policies.



Contributing to the Reduction of Late Payments for SI, UI, and HI over the years  
Reduced late payment rates to 2.69% in 2023, the lowest since 2016

Improved employer compliance with SI, UI, HI regulations

# PART III

IT

APPLICATION



# IT application solutions



Viet Nam Social Security manages data **centrally and uniformly**  
COLLECTION, CONTRIBUTION - PROCESSING OF SI, UI, and HI Regimes

# IT application solutions



WHAT IS  
IT APPLICATION  
FOR?



**Building detailed inspection plans.**



**Identifying units with signs of violations in contributions or benefit payments**



**Detecting a unit with unusual signs of payment of social insurance benefits**



**Detecting healthcare facilities with abnormal costs or fund misuse**



**Streamlining inspection processes to reduce preparation and on-site audit time**



# IT application solutions



Screening data  
base, using  
commands and  
software tools

121 signs

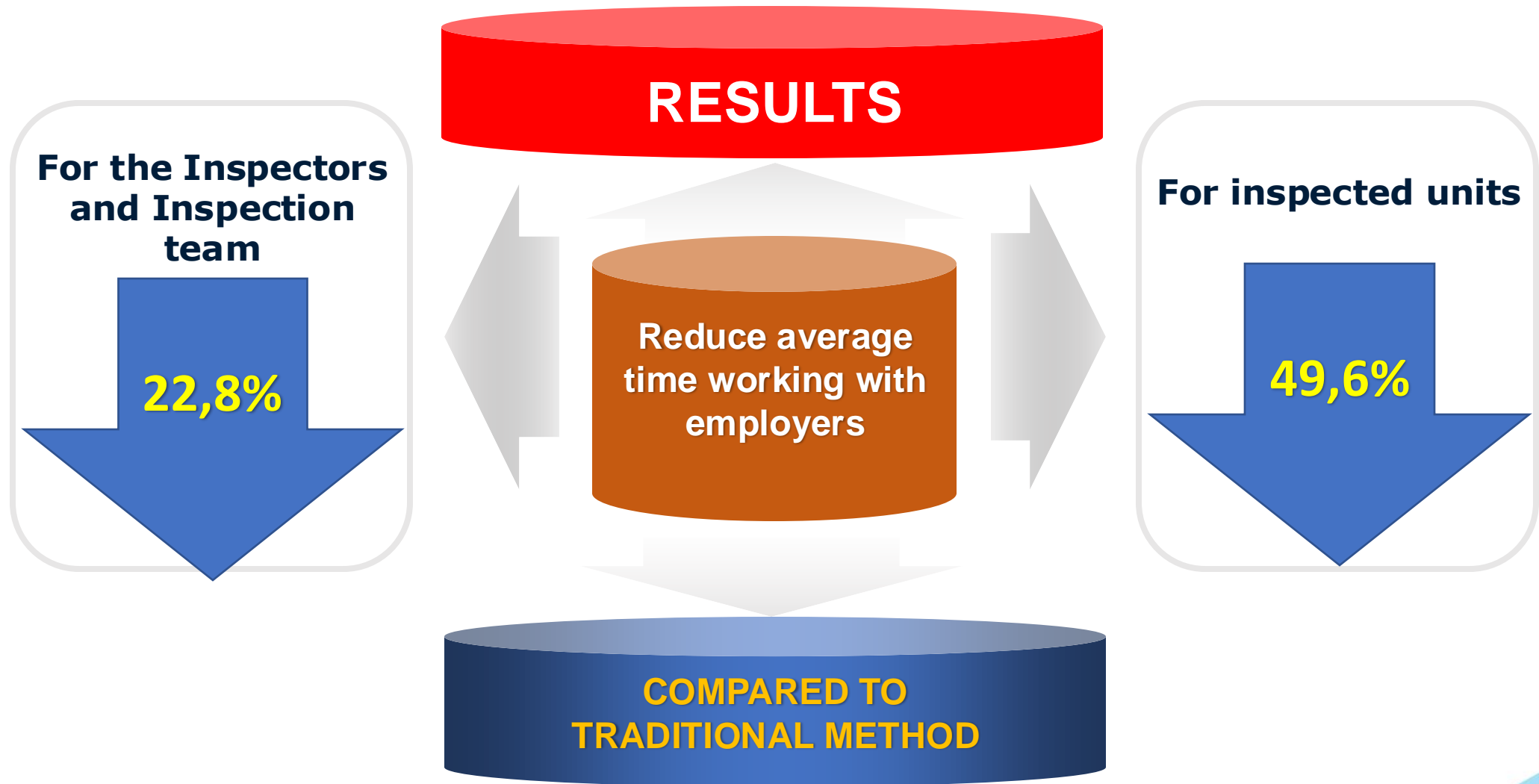
Combining  
between traditional  
methods  
and “electronic”  
methods

DATA BASE

SET OF IDENTIFICATION CRITERIA

INSPECTION AND AUDIT METHODS

# IT application solutions



# CONCLUSION



## CONTRIBUTING TO AFFIRMING THE ROLE AND POSITION OF VIET NAM SOCIAL SECURITY

*Over nearly three decades of development, Viet Nam Social Security's inspection and audit activities have achieved remarkable success. These efforts have protected participant rights, enhanced management efficiency, and ensured transparency in managing SI, HI, and UI funds. Consequently, VSS has established itself as a vital component of Vietnam's social security system.*

**29 YEARS OF  
DEDICATION**



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**THANK YOU!**

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