



MANUAL **OF PROCEDURES** FOR ADMINISTRATIVE INQUIRIES



MINISTÈRE DES FINANCES



MANUAL OF PROCEDURES FOR ADMINISTRATIVE INQUIRIES

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MINISTRY OF FINANCE

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SIGLES

ANIF	National Financial Investigation Agency
ANR	Tax Clearance Certificate
NIC	Notice of Issue for Collection
DTC	Notice of Issue for Collection
CFCE	Business Creation Formality Centres
AMC	Approved Management Centre
GTC	General Tax Code
NACC	National Anti-Corruption Commission
CONSUPE	Supreme State Audit
SRU	Special Registration Unit
CSIPLI	Specialized Taxation Center for Liberal Professions and Real Estate
CSP	Special Registration Unit
DTC	Decentralized Territorial Community
DRPETR	Division of Research, Planning and Elaboration of Tax Reforms
LTO	Large Taxpayers Office
DGT	Directorate General of Taxation
DI	Division for Information and Communication Technology
OBM	Objective-based Management
STR	Statistical and Tax Return
PAE	Public Administrative Establishment
ST	Settlement Tax
IIA	Institute of International Auditors
INTOSAI	International Organization of Supreme Audit Institutions
IRCM	Tax on Income from Movable Capital
IRPP	Personal Income Tax
IRS	Regional Audit Services
SAI	Supreme Audit Institutions
IAS	Internal Audit Service

FN	Formal Notice
MINFI	Ministry of Finance
OTA	Official Technical Advisor
TD	Tax deduction
R	Report
TADAT	Tax Administration Diagnostic Assessment Tool
TOR	Terms of Reference
AT	Automatic Taxation
VAT	Value Added Tax
RAR	Remains to be Recovered
WT	Withholding Tax
STR	Simplified Tax Regime
IS	Information System
GAA	General Accounting Audit
VP	Voluntary Payments



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CHAPTER

DEFINITIONAL APPROACH TO ADMINISTRATIVE INQUIRY

We shall review the concept of inquiry (1), specify its characteristics (2) and define its scope (3).

1.1. THE CONCEPT OF INQUIRY

According to the international standards of the Institute of Internal Auditors (IIA), an administrative investigation is a process that consists in shedding light on specific incidents that are independent of the normal activities of the service, but whose occurrence in the said service constitutes, if not a prejudice, at least a serious threat.

Inquiry is a methodical search for information to describe or explain a situation.

It differs from verification and audit in that it focuses more on the search for information than the assessment of the service itself.

(See Instruction No. 00126/MINFI/ of 23 August 2010 on the organisation and conduct of inspection, audit and investigation missions by the General Inspectorate and the National Inspectorates of the Budget, Customs, Tax and Treasury Directorates)

1.2. CHARACTERISTICS OF ADMINISTRATIVE INQUIRY

Administrative inquiries differ from other methods of monitoring an organisation's activities in that:

- The administrative inquiry differs from other procedures for monitoring an organisation's activities in the following respects
- its investigations are less burdensome than those carried out during internal audits;
- is focused on topics designed to meet a need for immediate or rapid information to enable the hierarchy to take the best decision as quickly as possible;
- it is carried out by at least a pair of internal auditors;
- its instruments are interviews and confrontation;
- Except in extreme circumstances, it should not exceed 15 days;
- the authority of the auditors is limited to the assessment of facts and their veracity;
- the auditors are not empowered to decide on the facts established.

1.3. SCOPE OF THE ADMINISTRATIVE INQUIRY

The administrative enquiry is generally applied in all cases where the balance of services is disturbed. Any reported malfunction can be the subject of an administrative inquiry. This may include :

- reports;
- burglaries;
- fires;
- destruction or loss of administrative property and documents;
- leaks of information considered confidential;
- discovery of an internal forgery or embezzlement network;
- poor working conditions in an administrative service, etc.

It is important to determine how an administrative inquiry should be conducted.



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CHAPTER

II



PROCEDURES FOR AN ADMINISTRATIVE ENQUIRY

They include opening (1) and progress (2) of administrative inquiries.

2.1. OPENING THE ADMINISTRATIVE ENQUIRY

Prior authorisation is required for any investigation carried out as an administrative enquiry within an organisation. In the Directorate General of Taxation, such investigations require the authorisation of the Director General of Taxation or the Head of the Regional Taxation Centre in the case of events occurring in his constituency.

In most cases, the administrative inquiry is triggered by whistleblowing (through letters to key managers, in the press or anonymously).

However, not all cases of whistleblowing lead to an administrative enquiry. A preliminary assessment should be carried out first.

The preliminary assessment is an analysis of the elements of a whistleblower or complaint in order to determine whether an investigation into the allegations of wrongdoing is warranted.

The auditor analyses elements of the whistleblowing or complaint, focusing on

- Whether the information or evidence provided by the informant contains sufficient, specific or credible grounds to suggest that an investigation is warranted;
- Whether there is clearly a better means of redress or other possibilities, such as transferring the case to a more competent department;
- Whether the complaint is of a marginal or trivial nature;
- Whether the complaint appears to be malicious or defamatory.

All of this information is recorded on a preliminary assessment form (see sample in appendix). The auditor can use this form to propose that

- ✓ to close the file;
- ✓ to transfer the file to a more competent structure;
- ✓ to open an administrative inquiry.

2.2. THE CONDUCT OF AN ADMINISTRATIVE ENQUIRY

An administrative enquiry is usually divided into 3 phases: planning (1), execution (2) and drafting (3).

2.2.1. Planning an administrative enquiry

Planning an administrative enquiry involves drafting the letter of engagement (1), drafting the questionnaire (2) and convening the parties (3).

2.2.1.1. Drafting the letter of engagement

The engagement letter is a document signed by the head of the organisation (Director General of Taxation, Head of the Tax Audit Service, Head of the Regional Taxation Centre, etc. in the case of the Directorate General of Taxation) which instructs the tax auditor to carry out an administrative inquiry in relation to a specific event (see the sample letter of engagement for an administrative inquiry in the Appendix).

It is particularly recommended when it is required to go beyond the Office to investigate.

2.2.1.2. Preparation of the Questionnaire

Before interviewing the parties, the auditor needs to prepare a questionnaire. This questionnaire is flexible; it simply enables the auditor to understand the facts investigated by identifying weaknesses in the process leading up to the events.

On this basis, the auditor has a list of key questions that will assist in the resolution of the matter.

2.2.1.3. Convening the parties

This is a letter sent to the parties involved in the investigation, inviting them to attend a meeting at a specified location on a specified date. See the model in the Appendix. The parties involved are

- ✓ The person complaining or reporting, if identified;
- ✓ The subject of the inquiry: this is the official who is directly or indirectly involved in the events that are under investigation;
- ✓ Witnesses: Any person who has been a witness to a fact or an act, or who has knowledge of it, or who can testify to its existence.

2.2.2. The execution phase of the administrative enquiry

The administrative enquiry is conducted through on-site visits (1), hearings (2) and collection of evidence (3).

2.2.2.1. On-site visits

The auditor leaves his office and goes to the place where the complaint was made, or elsewhere, to observe the facts and cross-check information to establish the truth.

As mentioned above, before going on site, the auditor must first of all obtain a letter of engagement, duly signed by the competent authority or by the authority that has requested the administrative enquiry.

Finally, it should be noted that on-site visits are not systematic, as some enquiries are carried out from start to finish in the office, with the parties simply being interviewed to establish whether the facts are true or not.

2.2.2.2. Interviews

The purpose of an interview is to

- ✓ gather information about the alleged misconduct from complainants, witnesses and respondents;
- ✓ corroborate or refute alleged facts;
- ✓ obtain other evidence that may be useful to the inquiry.

The interview must begin with the identification of the persons to be interviewed. To this end, the investigators must record the following information

- ✓ personal details (full name, date of birth, etc.)
- ✓ rank and service number; references to the instrument of appointment or assignment to the current position or to the position held at the time of the events;
- ✓ details from any other documents that can provide credible identification.

During the interview, the interviewee is asked to produce a photocopy of his or her national or professional identity card and, if applicable, of the recent instrument appointing or assigning the person concerned. This information will be the subject of an official report, which will be a record of each interview.

During an administrative enquiry, it is generally advisable to hear the parties in the following order:

- the informant;
- the prosecution witnesses (if any);
- the target of the complaint;
- the defence witnesses (if any).

The advantage of this order is that the informant and the prosecution witnesses, if any, will be able to hear all the allegations made in advance and oppose them to the person against whom the complaint has been made. The complainant may also request the examination of defence witnesses if he or she so wishes.

Before asking for the identity of the persons to be interviewed, the investigators will introduce themselves. After these introductions, the purpose of the investigation will be briefly explained.

The interview should be conducted with courtesy and respect for the person being interviewed. If the interview is long, appropriate breaks will be offered and the interviewee's acceptance or refusal will be noted.

The investigating auditors will note the essential elements of the questions and answers as they go along so that they can prepare a draft statement.

At the end of the interview, the investigating auditors send the draft statement (interview report, see model in Appendix) to the interviewee, who may correct or amend it until he or she is satisfied that the document is a faithful account of the interview and of the relevant facts known to him or her.

The interviewee will be asked to sign and date the final version of the statement, which will also be signed by the auditors. If the interviewee refuses to review or sign a draft statement, the auditors will note the refusal to sign on the transcript.

In order to clarify important facts or to obtain additional facts, the auditors may re-interview a witness or a subject of the investigation if new information is obtained.

The auditors may proceed to a confrontation of the parties if individual interviews have failed to establish the truth.

- ✓ The confrontation concludes the interview phase. It should enable the investigators to establish the
- ✓ the truthfulness of each party's statements;
- ✓ answer the cross-questions asked by the investigators, without appearing to favour one side or the other.

An official report will sanction the confrontation.

2.2.2.3. Collection of evidence

Evidence is a fact or an argument that establishes the truth. Since the main objective of an investigation is to establish whether or not there has been a reprehensible act, there are several types of evidence which can be used for the establishment or refutation of the relevance of an event. This may include:

Testimony (accounts of directly observed facts and reports by witnesses of an event or situation relevant to the inquiry);

Literal (any written information from various documents - documentary evidence);

Electronic (computer data bases in which written, audio or visual elements are stored, electronic access control or video surveillance systems, as well as photographs);

Material (tangible and intangible items in relation to the investigation, such as goods, equipment or services);

Technical-legal (examination of electronic data, physical objects such as disputed documents for fingerprints, DNA, indentations or raised marks, or to determine the material used for printing).

When gathering evidence, internal auditors are entitled to:

- request and cause to be produced for examination any documents necessary for the performance of their duties;
- obtain all computer data
- have access to buildings, premises and other property
- be presented with ordinary, confidential or secret official correspondence.

All evidence collected shall be recorded on an evidence list (see model in Appendix).

***N.B.:** They are not covered by the obligation of professional secrecy. In addition, investigators may be authorised by the competent authority to take protective measures (affixing seals, withholding signatures, etc.) where necessary and where circumstances so require.*

2.2.3. Drafting the inquiry report

The drafting of the inquiry report is based on its content (1) and scope (2).

2.2.3.1. The content of the administrative inquiry report

Drafting the report is the final stage of the investigation process. Its purpose is to communicate the results of the audit. It must therefore have certain characteristics if it is to provide users with objective, reliable and relevant information about an audit engagement. The reputation and credibility of the structure in charge of the audit depend to a large extent on the quality of the reports.

Following an enquiry, a report is sent to the authority that commissioned the enquiry within five (05) days of the enquiry having ended. A clear, accurate and concise investigation report must be written. A summary of the report shall be attached to it.

The enquiry report shall contain the following information

- the subject of the inquiry;
- the location of the inquiry;
- the persons interviewed;
- the arguments of the parties;
- the analysis of the investigation team;
- the mission's recommendations, suggestions or proposals for solutions.

***N.B.:** At the end of the investigation, the internal auditors shall draw up a file to be archived. This file contains the following information.*

- the reason for the enquiry (letter of denunciation or complaint, instruction from the Director General of Taxation or the Head of the Regional Taxation Centre);
- letters of summons;
- minutes of interviews;
- copies of evidence collected during the investigation;
- a copy of the investigation report;
- a copy of the summary report.

2.2.3.2. The scope of an administrative enquiry report

As mentioned above, an administrative enquiry report contains recommendations addressed to decision-makers. These recommendations may include the adoption of precautionary measures or the initiation of disciplinary proceedings leading to sanctions.

The choice of precautionary measures and sanctions depends on the nature and extent of the damage caused to the State. The following cases can be distinguished.

Public funds embezzlement and other cases of underfunding

- ✓ Administrative suspension (Minister of Finance);
- ✓ suspension for a maximum of four months (Minister of Finance);
- ✓ dismissal;
- ✓ referred to the MINFI Human Resources Department;
- ✓ Transmission of the disciplinary file to DAJ/MINFI and MINFOPRA;
- ✓ reduction or cancellation of the sanctions and the CAC share for a certain period.

Other serious violations

- ✓ suspension for a period not exceeding four months (Minister of Finance);
- ✓ discharge from duties;
- ✓ assignment to the HRD;
- ✓ transmission of disciplinary file to HRD and MINFOPRA;
- ✓ reduction or elimination of penalties and CACs for a specified period.

Secondary violations

- ✓ written warning (MINFI, MINFOPRA, DGI, Head of Regional Taxation Centres, regional governors, prefect, sub-prefect);
- ✓ censure with mention in the file (MINFI, DGI, Head of Regional Taxation Centres, regional governors, prefect, sub-prefect);
- ✓ delay in promotion, downgrading (MINFI, MINFOPRA, Governor);
- ✓ downgrading, lowering of grade (MINFI, MINFOPRA);
- ✓ lay-off from 1 to 8 days (Minister of Finance);
- ✓ dismissal (MINFOPRA);
- ✓ Reduction or elimination of penalties and share of CACs for a specified period performance.

CHAPTER

III

INSTRUMENTS OF THE ADMINISTRATIVE INQUIRY

When conducting an administrative inquiry, internal auditors use a variety of tools. These tools can be divided into legal tools (1) and information-gathering tools (2).

3.1. LEGAL INSTRUMENTS USED IN ADMINISTRATIVE ENQUIRIES

These are the laws and regulations (1), the letter of engagement (2), the letter convening the parties (3) and the minutes of the interview (4).

3.1.1. The laws and regulations

The administrative enquiry is governed by a number of laws, some of general application and others specific to the Ministry of Finance. Those that regulate the performance of this activity by the Directorate General of Taxation are Decree No. 2013/066 of 28 February 2013 on the organisation of the Ministry of Finance (Article 133 of which states that the Directorate General of Taxation is responsible for carrying out internal audits and administrative enquiries) and Instruction No. 00126/MINFI/ of 23 August 2010 on the organisation and performance of control, audit and enquiry missions by the Directorate General of Taxes and the national inspectorates of the budget, customs, taxation and treasury.

In addition to the laws and regulations, the internal auditors, when carrying out an administrative inquiry, are surrounded by a series of documents, most of which have been mentioned in previous chapters, which constitute a legal basis for their action. These documents are

3.1.2. The letter of engagement

This is generally required when an administrative inquiry has to be carried out outside the Office. It is a document signed by the head of the structure (Director General of Taxation, Head of the Tax Audit Service, Head of the Regional Taxation Centre, etc.) which mandates the auditors to carry out an administrative enquiry and gives them the legal authority to act on behalf of the Director General of Taxation.

3.1.3. Letter of summons to the parties

This is a letter sent by the head of the structure (Director General of Taxation, Head of the Tax Audit Service, Head of the Regional Taxation Centre, etc.) to the parties involved in the investigation, inviting them to a specific place and date. From a legal point of view, it has the advantage of leaving a paper trail and could possibly be used against the addressee in the course of legal proceedings.

3.1.4. Minutes of the interview

This contains the statement of the person interviewed. It is a faithful record of the interview and the relevant information given to the interviewee.

In addition to the legal instruments, information-gathering instruments are also used in the context of an administrative inquiry.

3.2. TOOLS USED TO COLLECT INFORMATION DURING AN ADMINISTRATIVE INQUIRY

Certain instruments are generally used to collect data during an on site visit in the context of an administrative inquiry. These are mainly interviews (1), non-directive interviews (2), semi-directive interviews (3), questionnaires (4) and surveys (5).

3.2.1. The interview

The two main types of interview are non-directive (or free) and semi-directive (or guided).

3.2.2. The non-directive interview

This is the type of interview in which the interviewee is completely free to give his answers on the basis of the suggested topic. The role of the interviewer is limited to proposing an initial stimulus and possibly to redirect the conversation. This stimulus consists of a broad question, from which the interviewer derives a theme and hopes to obtain the interviewee's opinion. It can take several forms, such as rephrasing what has been said («To sum up...»), echoing (repeating part of what has been said), refocusing, asking for clarification, showing that he/she is listening, etc.

3.2.3. The semi-structured interview

The semi-structured interview is organised within a strict framework (the interviewers know the exact points they want to discuss), while respecting the principle of freedom of expression (the interview takes place in a climate of trust and flexibility). As the semi-structured interview is designed to elicit a certain number of answers, it may be necessary to politely correct the interviewer if he or she strays too far from the subject (especially in the all-too-common case where the interview is severely limited in time).

3.2.4. The questionnaire

The construction of a questionnaire makes it possible to translate the indicators into questions and to formulate them appropriately. The purpose of the questionnaire is to verify the research hypotheses by testing the proposed correlations. The formulation of questions is therefore a crucial stage in the research. Since the aim is to collect and compare responses, the questionnaire will always take a standardised form and the responses will sometimes be pre-coded. It may be useful to prepare the analysis grid of the questionnaire beforehand to check that each question does indeed correspond to one or more specific indicators.

3.2.5. Surveys (sampling)

Some surveys are said to be «exhaustive» because it is possible to interview the entire population concerned. This is an ideal situation, but it is often very time-consuming and costly to interview the whole population. To select the people to be interviewed, a sample is identified. A sample is defined as «a subset of the population from which we try to derive measures of the population itself». It is therefore a restricted group of the population from which the results are generalised. To avoid bias, the sample must be representative of the population.

APPENDIXES



Appendix 1: Preliminary assessment form
Appendix 2: Sample engagement letter
Appendix 3: Sample convening letter
Appendix 4: sample minutes of the interview
Appendix 5: sample list of evidence

PRELIMINARY ASSESSMENT FORM

[illegible]

CHRONOLOGICAL ACCOUNT OF ACTIVITIES RELATING TO THE CASE

List the lines of enquiry, activities, etc. carried out on this form. A description of the substantive information obtained from these lines of enquiry or activities should be included in the investigators' notes.

Date of interview or activity

Date on which form OI 2028-M was completed

[illegible]

APPENDIX 2

ENGAGEMENT LETTER

REPUBLIQUE DU CAMEROUN
Paix – Travail – Patrie
MINISTÈRE DES FINANCES
DIRECTION GÉNÉRALE DES IMPÔTS
INSPECTION DES SERVICES DES IMPÔTS
POOL RECouvreMENT



REPUBLIC OF CAMEROON
Peace – Work – Fatherland
MINISTRY OF FINANCE
DIRECTORATE GENERAL OF TAXATION
AUDIT OFFICE OF TAXATION SERVICES
RECOVERY POOL

*The Head of the Tax
Audit Service
TO*

Subject: Letter of Engagement

**Head of the Regional
Taxation Centre**

-(town)-

We inform you that a mission of the Tax Audit Service, led by Mrs/Mr....., Service Auditor, and, Assistant Service Auditor, has been appointed to (location) from (date) for the purpose of carrying out an administrative inquiry concerning.....

The mission must have full access to all documents it deems necessary to carry out its work. Please take all necessary steps to ensure that this mission, to which the Director General of Taxation attaches great importance, is carried out properly.

APPENDIX 3

CONVENING LETTER

REPUBLIQUE DU CAMEROUN
Paix – Travail – Patrie
MINISTÈRE DES FINANCES
DIRECTION GÉNÉRALE DES IMPÔTS
INSPECTION DES SERVICES DES IMPÔTS
POOL RECouvreMENT



REPUBLIC OF CAMEROON
Peace – Work – Fatherland
MINISTRY OF FINANCE
DIRECTORATE GENERAL OF TAXATION
AUDIT OFFICE OF TAXATION SERVICES
RECOVERY POOL

*The Head of the Tax
Audit Service
TO*

**Head of the Regional
Taxation Centre**

I'm honoured to invite you to visit the Tax Audit Service, located on the 10th floor of the SNI building, at (date) at (time) to discuss an urgent matter concerning you.

MINUTES OF THE INTERVIEW

**MINUTES OF THE INTERVIEW of Ms/Mr (surname and first name), Auditor/
Controller/Contractual..... (grade), MATRICULE....., IN SERVICE.....(service/
function)**

In the year two thousand and and at in the month of..... (date), we, the undersigned Mrs/Mr..... (surname and first name of the investigators), Inspector of Services..... (position), interviewed Mrs/Mr..... (surname and first name of the person interviewed), regarding.....

The following is a transcript of the interview:

Question 1 : Can you tell us your identity as it appears on your administrative documents?administratifs ?

Answer:

Question 2 : Do you undertake to provide us with all the information on the basis of the questions asked?

Answer:

Question 3 : Are you aware of the exact purpose of your meeting with the tax inspectorate today?

Answer:

Question (...):

Answer:

Question (last question): Do you have anything else to say?

Answer:

In witness whereof, 07 copies of these Minutes have been made out for all legal purposes /-

Mrs /Mr.....

For the Tax Audit Service.

Signature preceded by the words

Read and approved/corresponds to my declarations

APPENDIX 5

SAMPLE LIST OF EVIDENCE

LIST OF EVIDENCE

REPUBLIQUE DU CAMEROUN
Paix - Travail - Patrie

MINISTRE DES FINANCES

DIRECTION GENERALE DES IMPOTS

INSPECTION DES SERVICES DES IMPOTS

POOL RECOUVREMENT



REPUBLIC OF CAMEROON
Peace - Work - Fatherland
MINISTRY OF FINANCE
DIRECTORATE GENERAL OF TAXATION
AUDIT OFFICE OF TAXATION SERVICES
RECOVERY POOL

[illegible]

REFERENCES

- ✓ **For more information on the documents proposed by the Institute of Internal Auditors (IIA), please consult the following websites:**

www.globaliia.org

www.theiia.org

www.globaliia.org/standards-guidance

www.ifaci.com.

As the global voice of the internal audit profession, the Institute of Internal Auditors (IIA) is a recognised authority and leader in education and the formulation of standards, guidelines and certifications. Founded in 1941, the IIA currently has approximately 180,000 members in more than 170 countries and territories. The IIA is headquartered in Lake Mary, Florida, USA.

- ✓ **For terminology databases intended for use in standardisation, consult the following addresses:**

ISO Online browsing platform: <http://www.iso.org/obp>

IEC Electropedia: <http://www.electropedia.org>

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