

(3) Any enactment in force immediately before the commencement of this Act to extent that its provisions are not in conflict with this Act shall have effect and continue in force subject to such modifications as may be necessary to give effect to this Act.

Passed in Parliament this *4th day of June*, in the year of our Lord two thousand and fourteen.

IBRAHIM S. SESAY,
Clerk of Parliament.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correct printed copy of the said Bill.

IBRAHIM S. SESAY,
Clerk of Parliament.

ACT

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THE AUDIT SERVICE ACT, 2014

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SIGNED this 7th day of August, 2014.

DR. ERNEST BAI KOROMA,
President.



No. 4



2014

Sierra Leone

The Audit Service Act, 2014.

Short title.

Being an Act to make provision for the continuance in existence of the Audit Service as an autonomous body with authority to ensure greater accountability in the receipt, disbursement and control of public funds, to promote greater efficiency and effectiveness in the use of public funds and to provide for other related matters.

[] Date of commencement.

ENACTED by the President and Members of Parliament in this present Parliament assembled.

PART I–PRELIMINARY

Interpretation.

1. In this Act unless the context otherwise requires –

“accounting firm” means any firm approved by the institute of chartered accountants of Sierra Leone (ICASL), to practice as an accountant.

“appropriation” means any money charged on the Consolidated Fund or other public fund or public account;

“Appropriation Act” means the selected classification of Government expenditures and incomes included in the Appropriation Bill documents which, after approval of Parliament, form the legal structure and annual limits for spending, accounting and reporting by the Government;

“Auditor General” Means Auditor General appointed pursuant section 119 of the Constitution of Sierra Leone, 1991;

“Board” Means the Audit Sierra Leone Board established in Section 3;

“budget” means the annual estimates of the revenues and other receipts and the expenditures of the Government, including grants to local councils of Sierra Leone submitted for the approval of Parliament;

“Consolidated Fund” means the Consolidated Fund established under section 111 of the Constitution of Sierra Leone;

“Constitution” means the Constitution of Sierra Leone, 1991;

“external auditor” means a Chartered Accountant or a registered accountant under the institute of Chartered Accountants of Sierra Leone Act, 1988, who is not a member of the Audit Service;

“Financial year” means a period of twelve months starting on 1st January in one year and ending on 31st December of the same year;

“Public money” means money held by, held in or paid out of the Consolidated Fund;

“Public Office” includes an office the emoluments attaching to which are paid directly from the Consolidated Fund or directly out of monies provided by Parliament;

“Public Officer” means a person holding or acting in a public office;

“public sector body” means any body or institution financed wholly or partly by public funds;

“Public Service Commission” means the Public Service Commission established under section 151 of the Constitution of Sierra Leone, 1991;

“International Organisation of Supreme Audit Institutions (INTOSAI)” means a worldwide affiliation of governmental entities whose members are the Chief Financial Controller or Comptroller General Offices of nations;

“Vote Controller” means the head of a budget agency or the public officer authorised by the head of the agency to take charge of and manage funds appropriated for that agency.

PART II– THE AUDIT SERVICE

2. (1) Subject to this Act, there is hereby continued in existence, the body which immediately before the commencement of this Act, was known as the Audit service. Continuance of Audit Service.

(2) The Audit Service shall be a body corporate having perpetual succession and capable of acquiring, holding and disposing of any property whether moveable or immoveable, and suing and being sued in its own name and, subject to this Act, of performing all acts as bodies corporate may by law perform.

(3) The Audit Service shall have a common seal the use of which shall be authenticated by the signatures of the Auditor-General or other officer of the Audit Service authorized by the Auditor-General for that purpose.

(4) Every document purporting to be an instrument executed or issued by or on behalf of the Audit Service and to be sealed with the common seal authenticated in the manner stated in subsection (3) shall be deemed to be so executed or issued without other proof unless the contrary is proved.

(5) In appropriate cases the common seal may be affixed to documents outside Sierra Leone.

Establishment
of Audit
Service
Board.

3. There is hereby established a body to be known as the Audit Service Board which shall be an advisory board responsible for the appointment of persons, other than the Auditor General, to hold or act in offices as members of the Audit Service and to exercise disciplinary control over such persons, including the power to suspend or remove any of them, and to determine their terms and conditions of service.

Composition
of Board.

4. (1) The Board shall consist of a Chairman, who shall be appointed from among persons of the highest calibre of personal integrity and demonstrated professional knowledge and experience in matters related to the functions of the Audit Service and the following other Members-

- (a) one member, who shall be an accountant by profession;
- (b) One member who shall be a woman;
- (c) the Chairman of the Public Service Commission; and
- (d) the Auditor General.

(2) The Chairman and the persons appointed under paragraph (a), shall be appointed by the President subject to the approval of Parliament.

5. The Board shall appoint as Secretary to the Board, a person with proven ability in administration and knowledge of the functions of the Audit Service.

Board
Secretary

6. (1) The Chairman and other members of the Board, except the Auditor-General and the Chairman of the Public Service Commission shall hold office for a term of three years and shall be eligible for re-appointment for another term only.

Tenure of
Board.

(2) The Chairman may resign from office by written notice addressed to the President.

(3) The President may by letter addressed to the Chairman or any other member of the Board referred to in paragraph (a) of subsection (1) of section 4 revoke the appointment of that member.

(4) On the death or vacation of office of the Chairman or any other member of the Board referred to in paragraphs (a) and (b) of subsection (1) of section 4, before the expiry of his term of office, the President may appoint a Chairman or a member, as the case may be, for the remainder of the term of that member.

(5) A person shall cease to be a member of the Board on any of the following grounds-

- (a) if the person is absent from three consecutive meetings of the Board without reasonable excuse;
- (b) if the person becomes bankrupt or insolvent;
- (c) if the person is convicted of an offence involving fraud or dishonesty;
- (d) for proven misconduct;
- (e) for inability to perform the functions of the office as a result of infirmity of mind or body; or
- (f) if he resigns by written notice to the President.

Remuneration
of members

7. The Chairman and other members of the Board shall be paid fees or allowances as the Auditor-General, after consultation with the Minister of Finance may determine

Meetings of
Board.

8. (1) The Board shall meet for the dispatch of business at least once every three months.

(2) The Chairman shall preside at meetings of the Board and in his absence the members present shall elect one of their number to preside.

(3) The quorum for a meeting of the Board shall be three.

(4) Decisions of the Board shall be made by a majority of the votes of the members present and where the votes are equal, the Chairman or other member presiding shall have a casting vote.

(5) Any proposal circulated among all members of the Board and agreed to in writing by five members shall be of the same force and effect as a decision made at a duly constituted meeting of the Board and be incorporated in the minutes of the next meeting of the Board: but if a member of the Board requires that the proposal be placed before the meeting of the Board, this subsection shall not apply to the proposal.

(6) The Board may co-opt any person to attend and participate in its deliberation on any matter but such person shall not vote on any matter decision by the Board.

(7) The Board shall cause minutes of all its meetings to be taken and signed by the Chairman and kept in proper form as a public document.

(8) Subject to this Act, the Board shall regulate the procedure at its meetings.

Disclosure of
interest.

9. (1) A member of the Board who has any interest whether direct or indirect, in any matter being considered by the Board shall disclose the nature of that interest to the Board and the disclosure shall be recorded in the minutes of the Board.

(2) The member of the Board referred to in subsection (1) shall not take part in the deliberation or in any way influence the decision of the Board relating to the matter.

(3) Any member who fails to comply with subsection (1) or (2) shall be guilty of misconduct, be removed from the Board and liable for prosecution.

10. (1) The Board may, for the discharge of its functions, appoint committees. Committees
of Board.

(2) A committee shall consist of members of the Board or non-members or both.

(3) A committee shall submit a report of its proceedings to the Board at a time to be determined by the Board.

PART III – FUNCTIONS AND POWERS OF THE AUDIT SERVICE

11. (1) The object for which the Audit Service is established is to audit and report on all public accounts of Sierra Leone and all public offices including the Judiciary of Sierra Leone, the central and local government institutions, the university of Sierra Leone and other public institutions of like nature, all statutory corporations, companies and other bodies and organisations established by an Act of Parliament or statutory instrument or otherwise set up wholly or in part out of public funds. Functions of
Audit Service.

(2) Without prejudice to the generality of subsection (1), the function of the Audit-Service to -

- (a) ensure compliance with auditing standards and code of ethics established by the International Organisation of Supreme Audit Institutions (INTOSAI) and other recognised standards issued or accepted by funding or donor organisations in conducting audits of their projects;