

## CHAPTER 57.

## AUDIT.

## ARRANGEMENT OF SECTIONS.

## SECTION.

1. Short title.
2. Interpretation.
3. Appointment and salary of Director of Audit.
4. Tenure of Office.
5. Acting Director of Audit.
6. Delegation of powers.
7. Duties of Director of Audit.
8. Power of Director of Audit.
9. Serious irregularities.
10. Annual Report.
11. Accounts of Statutory Bodies.

## CHAPTER 57.

## AUDIT.

**An Ordinance to provide for the appointment, salary, tenure of office and duties and powers of the Director of Audit, and for the auditing of public accounts, and for other purposes incidental thereto connected therewith.** 30 of 1954.  
5 of 1959.

[27TH JANUARY, 1955.]

1. This Ordinance may be cited as the Audit Ordinance. Short title.
2. In this Ordinance unless the context otherwise requires— Interpreta-  
tion.

“ accounting officer ” means any officer charged with the duty of accounting for any service in respect of which moneys have been appropriated by the House of Representatives;

“ Financial Secretary ” means the Financial Secretary of Sierra Leone;

“ officer ” means any person in the employment of the Government;

“ public moneys ” include—

  - (a) the public revenues of Sierra Leone;
  - (b) any trust or other moneys held, whether temporarily or otherwise, by any officer in his official capacity either alone or jointly with any other person, whether an officer or not.

Appointment  
and salary of  
Director of  
Audit.

5 of 1959.

3. (1) The Governor, with the prior approval of the Secretary of State, shall from time to time appoint a person to be Director of Audit, and such person shall not while holding the said office hold any other office of profit under the Crown. The annual salary of the Director of Audit shall be not less than one thousand six hundred and sixty pounds with effect from the 1st of February, 1955 to the 31st of December, 1955, two thousand and ten pounds with effect from the 1st of January, 1956, to the 31st of March, 1957, and not less than two thousand three hundred and fifty pounds with effect from the 1st of April, 1957 and such salary shall be charged on and paid out of the public revenues of Sierra Leone.

(2) The officer who at the date when this Ordinance comes into force holds the office of Director of Audit shall be deemed to have been appointed Director of Audit under this section.

Tenure of  
Office.

4. (1) The Director of Audit shall hold office during good behaviour and may only be removed from office by the Governor with the prior approval of the Secretary of State.

(2) The Director of Audit shall be deemed to be an officer in the public service of Sierra Leone and save as is otherwise provided in sub-section (1) of this section, the provisions of the law and regulations in force relating to the public service shall apply to him.

Acting  
Director  
of Audit.

5. (1) If in the opinion of the Governor the Director of Audit is unable to exercise the powers or perform the duties of his office during any period owing to absence or inability to act from illness or any other cause, the Governor may appoint an officer to act as Director of Audit during such period.

(2) In the event of the post of Director of Audit becoming vacant, the Governor shall appoint a person to act as Director of Audit pending the appointment of a Director of Audit in accordance with the provisions of section 3 of this Ordinance.

Delegation  
of powers.

6. Anything which under the authority of this Ordinance or of any other law may be done by the Director of Audit, other than the certifying of and reporting on accounts for the House of Representatives, may be done by any officer of his staff authorised thereto by him.

Duties of  
Director of  
Audit.

7. (1) The Director of Audit shall, on behalf of the House of Representatives, examine, inquire into and audit the accounts of all accounting officers and of all persons entrusted with the collection, receipt, custody, issue or payment of public moneys,

or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property of any kind whatsoever.

(2) The Director of Audit shall satisfy himself—

(a) that all reasonable precautions have been taken to safeguard the collection of public moneys and that the laws, directions or instructions relating thereto have been duly observed; and

(b) that all money appropriated or otherwise disbursed has been expended and applied for the purpose or purposes for which the grants made by the House of Representatives, were intended to provide and that the expenditure conforms to the authority which governs it.



8. (1) In the exercise of his duties under this Ordinance the Director of Audit may—

Powers of  
Director of  
Audit.

(a) call upon any officer for any explanations and information he may require in order to enable him to discharge his duties;

(b) authorise any officer on his behalf to conduct any inquiry, examination or audit, and such officer shall report thereon to the Director of Audit:

Provided that any such authority shall be subject to the concurrence of the head of the department in which the officer concerned is employed;

(c) without payment of any fee cause search to be made in and extracts to be taken from any book, document or record in any public office;

(d) examine on oath, declaration or affirmation (which oath, declaration or affirmation the Director of Audit is hereby empowered to administer) all persons whom he may think fit to examine respecting the receipt or expenditure of money or the receipt or issue of stores or other property of any kind whatsoever affected by the provisions of this Ordinance and respecting all other matters and things whatever necessary for the due performance and exercise of the duties and powers vested in him;

(e) lay before the Attorney General a case in writing as to any question regarding the interpretation of any Ordinance or regulation concerning the powers of the Director of Audit or the discharge of his duties, and the Attorney General shall give a written opinion on such case.

(2) In the exercise of his duties under this Ordinance the Director of Audit or any person duly authorised thereto by him shall have access to all books, vouchers, documents, cash, stamps, securities, stores or other Government property of any kind whatsoever in the possession of any officer.

(3) Any person examined pursuant to the provisions of paragraph (d) of sub-section (1) of this section who gives a false answer to any question put to him or makes a false statement knowing that answer or statement to be false or not knowing or believing it to be true shall be deemed to be guilty of perjury and shall be liable to be prosecuted and, on conviction, to be punished accordingly.

Serious irregularities.

9. If at any time it appears to the Director of Audit that any fraud, serious loss or irregularity has occurred in the receipt, custody or expenditure of public moneys or in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property of any kind whatsoever, or in the accounting for the same, he shall immediately bring the matter to the notice of the Financial Secretary.

Annual Report.

10. (1) As soon as possible after the close of each financial year the Director of Audit shall prepare a report for that year on his examination and audit of all accounts relating to public moneys, stamps, securities, stores and other Government property of any kind whatsoever, and shall transmit such annual report to the Financial Secretary, together with certified copies of the following annual statements—

- (a) annual abstract account;
- (b) statement of assets and liabilities;
- (c) such other statements as the House of Representatives may from time to time require.

(2) The Financial Secretary shall lay such annual report on the table of the House of Representatives at its next following meeting after the receipt by him of such report.

(3) The Director of Audit may at any time, if it appears to him desirable, transmit a special report to the Financial Secretary for presentation in like manner to the House of Representatives. Such special report may be made on any matter incidental to the exercise of his powers and the performance of the duties of the Director of Audit under this Ordinance.

Accounts of statutory bodies.

11. (1) Notwithstanding anything to the contrary in any law in force at the commencement of this Ordinance, the accounts of any corporate body established by an Ordinance of the House

of Representatives shall be examined and audited by the Director of Audit if the Governor in Council so directs. In the carrying out of his duties under this section the Director of Audit shall have, in relation to such corporate body and its members, officers, employees, and property, in addition to the powers conferred upon him by any other law, the same duties and powers as are imposed and conferred upon him by sections 7 and 8 of this Ordinance in relation to public moneys and Government property.

(2) The Director of Audit shall prepare a report on his examination and audit of the accounts referred to in this section, and shall transmit such report to the Financial Secretary for presentation to the House of Representatives at its next meeting:

Provided that the Financial Secretary shall obtain the observations of the corporate body concerned on any matter to which attention has been called by the Director of Audit in his report, and that such observations shall be presented by him to the House of Representatives with the said report.

---