

# ACT

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## THE AUDIT SERVICE ACT, 1998

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No.

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SIGNED this *19th* day of *June*, 1998

ALHAJI AHMAD TEJAN KABBAH,  
*President.*

LS

No. 1



1998

Sierra Leone

**The Audit Service Act, 1998**

Short title

**Being an Act to establish the Audit Service, the Audit Service Board, to make provision for strengthening the power of surcharge by the Auditor-General and for other matters connected with the foregoing.**

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

*[19th July, 1998.]* Date of Commencement

## PART I — PRELIMINARY

Interpreta-  
tion.

1. In this Act, unless the context otherwise requires—

Act No. 6 of  
1991

“Auditor-General” means the Auditor-General appointed under section 119 of the Constitution;

Act No. 5 of  
1988.

“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.

“Board” means the Audit Service Board referred to in section 2.

## PART II — ESTABLISHMENT OF AUDIT SERVICE

Establishment  
of Audit  
Service.

2. (1) There is hereby established an Audit Service which shall consist of—

(a) the Auditor-General;

(b) the Audit Service Board; and

(c) members of the Audit Service appointed under this Act.

(2) The office of the Auditor-General or any other member of the Audit Service, shall be a public office but shall not form part of the public service.

Audit Service  
Board.

3. (1) The Audit Service shall have a Board to be known as the Audit Service Board.

(2) The Board shall consist of the following—

(a) a Chairman and two other members, one of whom shall be an accountant by profession, all of whom shall be appointed by the President, subject to the approval of Parliament; and

(b) two institutional members who shall be—

- (i) the Auditor-General; and
- (ii) the Chairman of the Public Service Commission.

(3) The Chairman and the other members appointed under paragraph (a) of subsection (2) shall hold office for a term not exceeding three years as may be stipulated in their letters of appointment and any such appointment may be renewed as and when necessary.

(4) On the death of, or vacation of office by the Chairman or any member referred to in subsection (3), whether such vacation is by termination or otherwise, the President may appoint in like manner another person to serve for the unexpired term of the Chairman or that member, as the case may be.

(5) The Chairman or any member referred to in subsection (3) may—

- (a) resign his office by written notice to the President; or
- (b) subject to the approval of two-thirds majority of the members of Parliament, be removed from office by the President for inability to discharge the functions of his office, whether arising from infirmity of mind or body or any other cause, or for misconduct.

(6) A member of the Board shall, before assuming the functions of his office, take and subscribe before the President the oath prescribed in the Schedule.

Remuneration  
and expenses  
of members  
of Board.

4. The Chairman and the other members shall be paid such remuneration and allowances as Parliament may determine and shall be reimbursed by the Audit Service, with the approval of the Minister responsible for finance, for reasonable expenses incurred in connection with the discharge of their functions.

Proceedings  
of Board.

5. (1) The Board shall hold its first meeting on such date and at such place as the President, after consultation with the Board, may determine; and thereafter, the Board shall meet for the dispatch of business and adjourn, close and otherwise regulate its meetings and procedure as it thinks fit:

Provided that the Board shall meet at least four times in a year.

(2) An extraordinary meeting of the Board may be held at the written request of the Chairman and shall be held at the written request of not less than three members of the Board.

(3) At any meeting of the Board where he is present, the Chairman shall preside and, in his absence, the members present may elect one of their number to preside.

(4) The quorum at a meeting of the Board shall be three.

(5) Each member shall have one vote but in the case of equality of votes, the Chairman shall have a casting vote.

(6) The Board may at any time co-opt any person to advise or otherwise assist the Board at any of its meetings but the person co-opted shall not vote on any matter for decision by the Board.

(7) All acts, matters or things authorised or required to be done by the Board shall be decided at a meeting where a quorum is present and the decision is supported by the votes of at least three members.

(8) Any proposal circulated among all members and agreed to in writing by not less than three members shall be of the same force or effect as a decision made at a duly constituted meeting of the Board and shall be incorporated in the minutes of the next succeeding meeting of the Board:

Provided that, if a member requires that such proposal be placed before a meeting of the Board, this subsection shall not apply to such proposal.

6. (1) Any member having a personal interest, whether pecuniary or otherwise, direct or indirect, in any contract of the Audit Service or in any company or concern with which the Audit Service proposes to make any contract, shall disclose to the Board the fact of such interest and the nature thereof, and such disclosure shall be recorded in the minutes of the Board, and such member shall take no part in any deliberation or decision of the Board relating to such contract. Disclosure of interest

(2) Any member who contravenes the provisions of subsection (1) shall be liable to removal from the Board.

7. 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. Secretary to Board.

8. (1) The functions of the Board are — Functions of Board

- (a) to appoint 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; and

(b) generally, to advise the Auditor-General in the administration of the Audit Service.

(2) The Board may, after consultation with the Public Service Commission and with the approval of the President, make regulations by statutory instrument, prescribing the terms and conditions of service of members of the Audit Service.

### PART III — ORGANISATION OF AUDIT SERVICE

Auditor-General to be head of Audit Service.  
Act No. 6 of 1991.

9. The Auditor-General appointed under section 119 of the Constitution shall be the head of the Audit Service.

Deputy Auditors-General.

10. (1) The Auditor-General shall be assisted in the performance of his functions by four Deputy Auditors-General.

(2) When the office of the Auditor-General is vacant or the holder of the office is, for any reason, unable to perform the functions of his office, the President may, after consultation with the Board, appoint one of the Deputy Auditors-General to act as Auditor-General.

Establishment of departments in the Audit Service.

11. (1) The Board may establish departments in the Audit Service as it may consider necessary or expedient for the effective management of the Audit Service.

(2) A department shall be headed by a member of the Audit Service designated as such by the Board acting on the advice of the Auditor-General.

Other staff of Audit Service.

12. The Audit Service shall have such members, other than the Auditor-General and the Deputy Auditors-General, as may be required for the proper and efficient performance of the functions of the Auditor-General under section 119 of the Constitution and any other enactment.

Act No. 1 of 1992.

1992, and any sum lawfully due thereunder is not paid within the time allowed for payment; or

- (b) the withholding of the emoluments and allowances of any person directed by the Auditor-General under section 67 of the Public Budgeting and Accounting Act, 1992, has not been carried out,

Act No. 1 of 1992.

the Auditor-General shall, notwithstanding subsection (8) of section 66 of the Act referred to in paragraphs (a) and (b), draw the attention of Parliament and the Attorney-General and Minister of Justice thereto, and the Attorney-General and Minister of Justice shall immediately institute action —

- (i) for the recovery of the sum due in a court of competent jurisdiction or for the attachment of any remuneration in lieu thereof; or

- (ii) to enjoin compliance with the direction of the Auditor-General under section 67 of the Public Budgeting and Accounting Act, 1992 as the case may be.

Act No. 1 of 1992.

(2) Any action taken by the Attorney-General and Minister of Justice under this section shall be reported to the Auditor-General and to Parliament.

#### PART V — MISCELLANEOUS PROVISIONS

Offences.

18. (1) Any person who —



- (a) fails to produce for inspection by the Auditor-General or to otherwise give to him any book, record, or return relating to any accounts being audited by the Auditor-General when he so requests;
- (b) fails to keep proper books of account or proper records in relation to such accounts when so required by any enactment and such failure results in any loss of public funds;
- (c) gives to the Auditor-General any information which he knows to be false or which he has no reason to believe to be true;
- (d) wilfully suppresses any information required by the Auditor-General in the performance of his functions; or
- (e) otherwise obstructs the Auditor-General in the performance of his functions,

commits an offence and shall be liable on conviction to a fine not exceeding five million leones and to a term of imprisonment not exceeding two years.

(2) For the purposes of subsection (1), any reference to Auditor-General includes any person authorised or appointed under section 13.

(3) Any member or other employee of the Audit Service

who —

- (a) demands or takes any bribe, gratuity or reward for the neglect or non-performance of his duties;

13. Pursuant to subsection (2) of section 119 of the Constitution, the Auditor-General may, from time to time, authorize or appoint external auditors to perform audit functions on behalf of the Auditor-General.
- Appointment of external auditors.  
Act No. 6 of 1991.

#### PART IV — FINANCIAL PROVISIONS

14. The administrative expenses of the Audit Service, including all salaries, allowances, gratuities and pensions payable to or in respect of members of the Audit Service shall be a charge upon the Consolidated Fund.
- Funds of Audit Service.

15. (1) The financial requirements and expenditure of the Audit Service shall be prepared and submitted for consideration by the Budget Bureau in accordance with section 7 of the Public Budgeting and Accounting Act, 1992 but Parliament shall ensure that any Appropriation Bill, passed by Parliament, has made adequate provision for the budgetary requirements of the Audit Service.
- Budgetary proposals of Audit Service.  
Act No. 1 of 1992.

- (2) For the purposes of subsection (1), the Audit Service shall, in the preparation of its budgetary proposals, hold such consultations with Parliament as Parliament may require.

16. The accounts of the Audit Service shall be audited by an external auditor appointed by Parliament.
- Audit of accounts of Audit Service.

17. (1) Where —
- (a) the Auditor-General has surcharged any person under subsection (4) of section 66 of the Public Budgeting and Accounting Act,
- Enforcement of surcharge and audit queries by Auditor-General.

- (b) wilfully fails to report to the Auditor-General any financial abuse or irregularity coming to his notice in the performance of his duties;
- (c) makes any report to the Auditor-General which he knows to be false or which he has reason to believe to be true,

commits an offence and shall be liable on conviction to a fine not exceeding ten million leones or to a term of imprisonment not exceeding five years or to both such fine and imprisonment.

Regulations.

**19.** Without prejudice to subsection (2) of section 8, the Board may, by statutory instrument, make such regulations as it considers necessary or expedient for carrying out the provisions of this Act.

#### SCHEDULE

(Section 3 (6))

"I do hereby (in the name of God swear) (solemnly affirm) that I will faithfully and truly discharge the duties of the office of (Chairman) (member) of the Audit Service Board as by law established (So help me God.)".

PASSED in Parliament this 28th day of April, in the year of our Lord one thousand nine hundred and ninety-eight.

J. A. CARPENTER,  
*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 correctly printed copy of the said Bill.

J. A. CARPENTER,  
*Clerk of Parliament*