

AN ACT TO REPEAL AND REPLACE CHAPTER 53 OF THE EXECUTIVE LAW OF 1972

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It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled—

Part 1 Introduction

53.1 Purpose of this chapter

The management of public funds is a trust.

The main purpose of this chapter is to strengthen the Legislature’s supervision of the management of public funds.

This is to be achieved by an independent external auditor conducting, and reporting on, audits of:

- the management of public funds; and
- the public agencies that manage public funds.

The purpose of these audits is to reveal any deviations from accepted standards, and any violations of the principles of legality, efficiency, effectiveness and economy of financial management, early enough to make it possible to:

- take corrective action in individual cases; and
- make those accountable accept responsibility; and
- take steps to prevent these deviations or violations or, if this is not possible, to make these deviations or violations more difficult.

The aim of this chapter is to increase transparency and accountability in order to reduce, and wherever possible eliminate, fraud, waste and abuse in relation to the management of public funds.

53.2 Interpretation

In this chapter, unless the context otherwise requires:

“**audit**” means an external audit, and includes:

- a pre-audit or post-audit; and
- an environmental audit, financial audit, forensic audit, information technology audit, legality audit, performance audit, regularity audit and tax audit; and
- a special financial investigation.

“**Auditor General**” means the person who holds office under section [53.53.2089878893](#).

“**audit standards**” means the standards by which an audit is conducted, and includes audit practices, procedures and guidelines.

“authorised auditor” means a person who is authorised under section [53.38](#) to conduct audits.

“contract auditor” has the meaning given in section [53.53.38](#).

“Deputy Auditor General” means a person who holds office under section [53.53.38](#).

“document” includes:

anything on which there is writing or any image; and

anything on which there are marks, figures, symbols, or perforations having a meaning for persons qualified to interpret them; and

anything from which sounds, images, or writing can be reproduced, with or without the aid of anything else.

“entity” means a person or an unincorporated body.

“financial year” means a period of 1 year starting on 1 July.

“GAC” means the General Auditing Commission mentioned in Article 89 of the Constitution of the Republic of Liberia.

“Government” includes commonwealths, cities and townships and other local authorities or political units of the Republic of Liberia.

“Legislative Committees” means the committee established by the Senate, and the committee established by the House of Representatives, to oversee the General Auditing Commission.

“international donor organisation” means an organisation (including the European Commission, International Monetary Fund, United Nations and World Bank for example) that donates or lends money to public agencies.

“INTOSAI” means the International Association of Supreme Audit Institutions.

“INTOSAI’s auditing standards” means the auditing standards issued, from time to time, by the Auditing Standards Committee of INTOSAI.

“Minister of Finance” means the Minister responsible for the financial management of the Republic of Liberia.

“Minister of Justice” means the Minister responsible for the administration of justice in the Republic of Liberia.

“performance audit” means an audit of the economical manner, efficiency and effectiveness with which a public agency uses and manages its resources in carrying out its responsibilities.

“person” includes an individual, a body corporate and a body politic.

“public accounts” includes:

any account containing money raised or received for the purpose of, or on behalf of, the Republic of Liberia; and

any account into which foreign exchange receipts are made, or from which foreign exchange payments are made.

“public agency” means:

the Legislature of the Republic of Liberia; or

the Judiciary of the Republic of Liberia; or

the Central Bank of Liberia; or

a ministry, authority, bureau, board, commission, enterprise, institution, organization, or other instrumentality of the Government, whether established in Liberia or elsewhere; or

an entity, whether established in Liberia or elsewhere, that receives any funds from the Government or from an international donor organisation for the benefit of the Government; or

a State-owned enterprise, whether established in Liberia or elsewhere.

“rule” means a document of a public nature that does not affect a right or liability of a person.

“State-owned enterprise” means an authority, corporation, institution, monopoly, utility, or other instrumentality that is wholly or partly owned by the Government.

If a word or expression is defined in this Chapter, other parts of speech and grammatical forms of the word or expression have corresponding meanings.

In this Chapter:

words in the singular include the plural; and

words in the plural include the singular.

Subject to section [53.53.38](#), a power to appoint a person to an office includes (as the circumstances require) the power to:

remove or suspend, at any time, a person appointed to the office; and

appoint another person to act in the office if a person appointed to the office is removed or suspended; and

reinstate or reappoint a person removed or suspended; and

appoint a person to act in the office if it is vacant (whether or not the office has ever been filled); and

appoint a person to act in the office if the person appointed to the office is absent or is unable to discharge the functions of the office (whether because of illness or otherwise).

Part 2 The General Auditing Commission

53.3 Composition of the GAC

The General Auditing Commission (the “GAC”) consists of:
the Auditor General, who is the head of the GAC; and
the staff of the GAC, who are to help the Auditor General to perform his or her functions.¹

53.4 Independence of the GAC

The GAC shall be independent, and accountable only to the Senate and House of Representatives.

For this reason:

the Auditor General shall not be subject to direction by any person about any of the Auditor General’s functions; and

the staff of the GAC shall not be subject to direction by any person, other than the Auditor General or a person authorised by the Auditor General, about any of the Auditor General’s functions.

For example, a person shall not give a direction about:
whether or not a particular audit is to be conducted; or
the way in which to conduct a particular audit; or
the priority to be given to a particular audit.

53.5 Financial independence of the GAC

The Auditor General shall prepare, for each financial year, estimates of proposed income and expenditure relating to the GAC.

The Auditor General shall table the estimates in the Senate and House of Representatives.

The Legislative Committees shall decide the GAC’s budget for each financial year.

The GAC’s budget shall appear in the national budget under a separate heading for the GAC.

The GAC’s budget for each quarter of the financial year shall be paid promptly into an account that is managed for the GAC by the Auditor General.

¹ See section [53.53.0](#) for an explanation of the Auditor General’s functions.

Part 3 Mandate of the GAC

Division 3.1 Types of audits

53.6 Audits of the public accounts

The Auditor General, in relation to each financial year, shall audit the legality and regularity of the financial statements for the public accounts.

The Auditor General shall report to the Senate and House of Representatives on the audit, in accordance with section [53.24](#).

53.7 Preparation of financial statements for audit

To enable the Auditor General to conduct the audit, the Minister of Finance must prepare the financial statements for the public accounts as soon as practicable after the end of each financial year.

The financial statements must state:

the opening and closing balances of the public accounts for the financial year; and

the amounts received in the financial year by the Minister of Finance that are to be recorded as received into the public accounts; and

for each ministry:

the amounts paid by the Minister of Finance in the financial year from the ministry's vote from the public accounts, including the amounts allocated to the ministry's headings; and

the ministry's vote, and the amounts for application to the ministry's headings, under the annual Appropriation Act for the financial year and any change under that Act to the vote or 1 or more of the ministry's headings; and

the total amount paid to the ministry for the financial year and the amounts allocated to the ministry's headings; and

the amounts paid to the ministry as unforeseen expenditure and particulars of the amounts; and

the figures that correspond to the figures in subsections [53.24](#) to [53.24](#) in the financial statements for the public accounts for the last financial year; and

whether, in the Minister of Finance's opinion, the statement has been properly drawn up to present a true and fair view of:

the financial operations and cash flows of the Republic of Liberia for the financial year; and

the financial position of the Republic of Liberia at the end of the financial year.

The Minister of Finance must sign the financial statements and give them to the Auditor General on or before a date agreed between the Minister of Finance and the Auditor General.

However, the agreed date must be one that allows the audit of the public accounts, and the audit report for the public accounts, to be completed no later than 3 months after the end of the financial year.

Any requirements for appropriate and uniform accounting procedures within public agencies shall be adopted only after agreement with the Auditor General.

53.8 Audits of public agencies

The Auditor General, in relation to each financial year, shall audit the legality and regularity of the financial statements for each public agency (other than the GAC²).

Also, the Auditor General may conduct a performance audit of a public agency (other than the GAC).

However, an audit relating to public works shall cover the regularity of payments, and also the efficiency of construction management and the quality of construction work.

The Auditor General shall report to the Senate and House of Representatives on the audits conducted under this section, in accordance with section [53.25](#).

Subsection [53.25](#) shall not be construed as entitling the Auditor General to question the merits of the policy objectives of a public agency that is audited.

53.9 Keeping financial records for audit

Every public agency shall keep and maintain every financial record for 5 years from the date when the financial records were created, or received by the public agency, whichever is the later date.

A “**financial record**” means any document that relates to the financial management of the public agency, and includes bank statements, contracts, invoices and receipts, for example.

Maximum penalty—USD 5, 000 or 3 years imprisonment.

53.10 Other audits

If the Senate or House of Representatives, by resolution, asks the Auditor General to conduct an audit of a matter relating to the financial management of a public agency (other than the GAC), the Auditor General shall conduct the audit.

² See section [53.44](#) for the audit of the GAC.

The Auditor General shall report to the Senate or House of Representatives on the audit.

If a Minister or a public agency asks the Auditor General to conduct an audit of an entity that proposes to enter into a contract with the Government, the Auditor General shall conduct the audit.

The Auditor General shall report to the Minister or public agency on the audit.

Division 3.2 Conducting audits

53.11 Way in which audits are to be conducted

The Auditor General may decide the appropriate way to conduct an audit, having regard to:

- INTOSAI's auditing standards; and
- the nature of the relevant internal control system (including internal audits); and
- anything else that the Auditor General considers appropriate.

As soon as practicable after the commencement of this section, the Auditor General shall table a report in the Senate and House of Representatives that sets out the auditing standards that the Auditor General applies, or proposes to apply, to:

- the conduct of audits; and
- the selection, engagement, and quality control of the work, of contract auditors; and

indicates the extent to which the auditing standards accord with INTOSAI's auditing standards.

If the Auditor General subsequently makes a significant change to the auditing standards, the Auditor General shall, as soon as practicable after making the change, table a report in the Senate and House of Representatives that indicates:

- the nature of the change; and
- the extent to which the changed auditing standards accord with INTOSAI's auditing standards.

Each report to the Senate and House of Representatives that is prepared by the Auditor General on an audit shall refer to any occasion of significance on which the auditing standards were not applied.

The Auditor General shall arrange for copies of each report made under subsection [53.25](#) or [53.25](#) to be made available for sale to the public.

53.12 Identification of authorised auditors

An authorised auditor³ may exercise a power under this Chapter in relation to a person only if the authorised auditor:

produces his or her identity card for inspection by the person; or

has his or her identity card displayed so it is clearly visible to the person.

The Auditor General shall issue an identity card to each authorised auditor.

The identity card shall:

contain a recent photo of the authorised auditor; and

be signed by the authorised auditor and the Auditor General.

A person who ceases to be an authorised auditor shall return the person's identity card to the Auditor General as soon as practicable after ceasing to be an authorised auditor.

53.13 Placement of authorised auditors within agencies

For the more effective performance of the Auditor General's functions, the Auditor General may, at any time, place an authorised auditor in a public agency on a full-time basis.

53.14 Power to access documents and property

For the purpose of conducting an audit, an authorised auditor is entitled, at all reasonable times, to full and free access to:

in the case of an audit of the public accounts—all documents and property that is relevant to the audit; or

in the case of an audit of a public agency—all documents and property that belongs to, is in the custody of, or is under the control, of the public agency.

For the purposes of conducting an audit, an authorised auditor is entitled to: enter, at any reasonable time:

a place occupied by a public agency or other entity that is subject to audit; or

a place occupied by a bank or other financial institution with which a public agency, or other entity that is subject to audit, maintains an account; or

another place if the occupier of the place consents to the entry and exercise of the powers under this subsection; and

³ Authorised auditors are appointed under section [53.38](#) (Appointment of authorised auditors).

inspect, examine, photograph or film anything in the place; and
take extracts from, and make copies of, any documents in the place; and
take into the place the persons, equipment and materials that the authorised auditor reasonably requires; and

require any person in the place to give to the authorised auditor reasonable assistance in relation to the exercise of the powers mentioned in this section.

The person shall comply with the requirement, unless the person has a reasonable excuse.

Maximum penalty—USD 5, 000 or 3 years imprisonment.

53.15 Power to obtain information

If it is reasonably necessary for the purposes of conducting an audit, an authorised auditor may, by written notice to a person, require the person to give the authorised auditor specified information, within a reasonable period and in a reasonable way specified in the notice.

The person shall comply with the requirement, unless the person has a reasonable excuse.

Maximum penalty—USD 5, 000 or 3 years imprisonment.

53.16 Power to obtain evidence

If it is reasonably necessary for the purposes of conducting an audit, an authorised auditor may, by written notice to a person, require the person to:

attend before an authorised auditor, at a reasonable time and place specified in the notice, to answer questions; and

produce to an authorised auditor, at a reasonable time and place specified in the notice, documents belonging to, in the custody of, or under the control of, the person.

For example, in order to audit a contract for goods or services supplied to a public agency, an authorised auditor may require the person who supplied the goods or services to answer questions or produce documents relating to the legality, regularity and performance of the contract.

The person shall comply with the notice, unless the person has a reasonable excuse.

Maximum penalty—USD 5, 000 or 3 years imprisonment.

The authorised auditor, before whom the person attends, may require answers to be given under an oath or affirmation.

For that purpose, the authorised auditor may administer an oath or affirmation.

The authorised auditor may require answers to be given either orally or in writing.

An authorised auditor to whom a document is produced under a notice made under this section may:

keep the document for a reasonable period for the purposes of conducting the relevant audit; and

take extracts from, and make copies of, the document.

While the authorised auditor has possession of the document, the authorised auditor shall allow the document to be inspected, at any reasonable time, by a person who would be entitled to inspect it if it were not in the authorised auditor's possession.

53.17 Self-incrimination is no excuse

It is not a reasonable excuse for a person to fail to comply with a requirement made under section [53.53.25](#), [53.53.25](#) or [53.53.25](#) that complying with the requirement might tend to incriminate the person.

Any information given by the person under the requirement, and any information, document, or other thing obtained as a direct or indirect consequence of the person giving the information, is not admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of an answer) if:

before giving the information, the person claimed that giving the information might tend to incriminate the person; and

the information might in fact tend to incriminate the person.

The fact that a document was produced by the person under the requirement is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of an answer) if:

before producing the document, the person claimed that producing the document might tend to incriminate the person; and

the document might in fact tend to incriminate the person.

53.18 False or misleading information

A person shall not:

give information (including in a document) to an authorised auditor that the person knows is false or misleading in a material particular; or

omit from a statement made to an authorised auditor anything without which the statement is, to the person's knowledge, misleading in a material particular.

Maximum penalty—USD 5, 000 or 3 years imprisonment.

A complaint against a person for an offence against subsection [53.9](#) or [53.9](#) is sufficient if it states that the information given was false or misleading to the person's knowledge, without having to specify whether the information was false or whether the information was misleading.

53.19 Obstructing an authorised auditor

A person shall not obstruct, hinder or resist an authorised auditor, or attempt to obstruct, hinder or resist an authorised auditor, in the exercise of a power under this Chapter, unless the person has a reasonable excuse.

Maximum penalty—USD 5, 000 or 3 years imprisonment.

53.20 Impersonating an authorised auditor

A person shall not pretend to be an authorised auditor.

Maximum penalty—USD 5, 000 or 3 years imprisonment.

53.21 Audit fees

The Auditor General may charge fees for an audit conducted by the Auditor General.

Any fee received by the Auditor General shall be paid into the public accounts.

Division 3.3 Reporting on audits

53.22 Matters of significance

The Auditor General may include in the report on an audit his or her comments or suggestions on any matter arising out of the audit.

If the Auditor General proposes to comment on a matter that he or she considers to be a matter of significance, the Auditor General shall give written advice of the proposed comment to:

in the case of an audit of the public accounts—the Minister of Finance; or

in the case of an audit of a ministry—the Minister of that ministry; or

in the case of an audit of another public agency or entity—the head of the public agency or entity, and the person responsible for the financial management of the public agency or entity.

The Auditor General's written advice shall include a statement to the effect that a written response to the matter may be made to the Auditor General within 28 days after the written advice is received.

If a written response is received within the 28 days, the Auditor General shall consider the response before preparing the final report on the audit.

53.23 Sensitive information

The Auditor General shall not include sensitive information in a report to the Senate or House of Representatives.

“**Sensitive information**” is information that the Auditor General considers could: prejudice the international relations or security of the Republic of Liberia; or have a serious adverse effect on a person’s commercial interests including, for example, by revealing the person’s industrial or trade secrets; or prejudice the investigation of a contravention, or possible contravention, of the law; or prejudice the fair trial of a person.

Instead, the Auditor General shall:

state in the report to the Senate or House of Representatives:

that certain information, without identifying the information, has been omitted from the report pursuant to this section; and

the reason under subsection [53.9](#) for the omission of the information; and

include the sensitive information in a confidential report that is given to the Legislative Committees.

53.24 Report on audit of public accounts

The report on an audit of the financial statements of the public accounts under section [53.6](#) shall state the Auditor General’s opinion on:

whether the public accounts have been kept in accordance with the law; and

whether there have been any cases involving fraud, waste or abuse in relation to the management of public funds; and

whether the procedures applied were adequate to ensure that:

proper control was exercised over the collection, custody, banking, withdrawal, payment of, and accounting for, public funds; and

public funds were appropriately entered in the public accounts as received in or paid out of the public accounts; and

withdrawals from the public accounts were made for lawful and appropriate purposes; and
proper safeguards were in place to prevent fraud and mistake; and
the requirements of the law relating to public funds were complied with in all material respects; and
the financial statements for the public accounts for a financial year:
are in agreement with the public accounts for the financial year; and
give a true and fair view of the public accounts for the financial year.

Also, if significant deficiencies were reported in any previous report on the audit of the public accounts, the report shall deal with the action (if any) taken to remedy those deficiencies.

53.25 Report on audit of public agencies

The report on an audit of the financial statements of a public agency under section [53.53.9](#) shall:

set out the results of the audit, in relation to the relevant financial year; and
state the Auditor General's opinion about:

whether the public agency's accounts have been kept in accordance with the law; and
the appropriateness of the internal control system (including internal audits) within the public agency; and
the probity and propriety of administrative decisions taken within the public agency; and

draw attention to any case in which the functions relating to the financial management of the public agency were not adequately and properly performed if, in the Auditor General's opinion, the matter is of sufficient significance to be included in the report; and

draw attention to any case involving fraud, waste or abuse in relation to the management of public funds.

Also, if significant deficiencies were reported in any previous report on the audit of the public agency, the report shall deal with the action (if any) taken to remedy those deficiencies.

Unless otherwise instructed by the Auditor General, the public agency shall include in its annual report each audit report issued by the Auditor General to the public agency that relates to the period covered by the annual report.

53.26 Other reports

The Auditor General may prepare any of the following reports for the Senate or House of Representatives:

if the Auditor General considers it desirable to do so for reasons of urgency—a report on any significant matter arising out of an audit;

if the Auditor General considers it to be in the public interest to do so—a full report on, or a report on any specific matter arising out of, a particular audit;

if the Auditor General otherwise considers it appropriate to do so—a report on any matter arising out of an audit to which attention should be drawn.

53.27 Interim, supplementary and combined reports

The Auditor General may prepare interim and supplementary reports for the Senate or House of Representatives on any matter on which the Auditor General is required to report or has reported.

The Auditor General may combine reports on any 2 or more audits.

53.28 Tabling of reports

The Auditor General shall table a report prepared for the Senate or House of Representative in the Senate or House of Representatives within 3 months after the end of the financial year to which the report relates.

53.29 Copies of reports to other relevant persons

The Auditor General shall give a copy of a report to:

if the audit raises issues relating to the functions or powers of the Minister of Finance—the Minister of Finance; and

if the audit is of a public agency—the head of the public agency; and

if the audit raises issues relating to a possible breach of the law—the Minister of Justice.

Part 4 Administrative provisions

Division 4.1 The Auditor General

53.30 Appointment

The Auditor General is to be appointed by the President, with the advice and consent of the Senate.

The Auditor General shall be a person of high moral character, impartiality and integrity who possesses the qualifications that are necessary to carry out the Auditor General's functions.

A person may be appointed as the Auditor General only if:

press advertisements have been placed nationally calling for applications from suitably qualified persons to be considered for appointment; and

the President has consulted with the Legislative Committees about:

the process of selection for appointment; and

the appointment of the person as the Auditor General.

The appointment of the Auditor General is for a term of up to 7 years.

A person appointed as Auditor General is eligible for reappointment.

53.31 Conditions of employment

The Auditor General holds office on a full-time basis, and shall not perform any other paid employment while serving as Auditor General.

The Auditor General shall be paid the salary, allowances and other benefits decided by the Legislative Committees.

The salary, allowances and other benefits are payable out of the public accounts, which are appropriated accordingly.

All other conditions of employment, including leave of absence for example, shall be decided by the Legislative Committees.

The conditions of employment determined under subsection [53.9](#) or [53.9](#) shall not be altered to the Auditor General's detriment during his or her term of office without the Auditor General's written consent.

53.32 Preservation of civil service rights

This section applies if an employee of the civil service is appointed as the Auditor General.

The person retains and is entitled to all rights that have accrued to the person as an employee of the civil service, or that would accrue in the future to the person because of that employment, as if service as Auditor General were a continuation of service in the civil service.

If the person ceases to be Auditor General and again becomes an employee of the civil service, the person's service as Auditor General is to be regarded as service of a similar kind in the civil service for the purpose of determining the person's rights as an employee of the civil service.

53.33 Functions and powers

The Auditor General has the functions given under this Act or another Act.

The Auditor General has all powers that are necessary to perform his or her functions.

53.34 Resignation, suspension or removal

A person appointed as Auditor General ceases to be the Auditor General:

when that person's term of office expires; or

if the person resigns in accordance with this section; or

if the person is removed from office in accordance with this section.

The Auditor General may resign by giving 3 months written notice, signed by the Auditor General, to:

the President; and

the President of the Senate, or if there is no President of the Senate or the President of the Senate is unavailable, the President Pro Tempore of the Senate; and

the Speaker of the House of Representatives or, if there is no Speaker or the Speaker is unavailable, the Clerk of the House of Representatives.

The Auditor General may be suspended or removed from office only for the reasons, and in the way, that applies to the suspension or removal of the Chief Justice of the Supreme Court.

53.35 Acting Auditor General

The President shall promptly appoint one of the Deputy Auditors General to act as Auditor General:

during a vacancy in the office of Auditor General; and

during periods when the Auditor General is absent from duty or from Liberia, or is for another reason unable to perform his or her functions.

While a Deputy Auditor General is acting as Auditor General:
the Deputy Auditor General has all the functions and powers of the Auditor General; and
this Chapter and other Acts apply to the Deputy Auditor General as if the Deputy Auditor General were the Auditor General.

53.36 Auditor General's delegation of powers

The Auditor General may delegate power to perform any of his or her functions to a member of the staff of the GAC, or a contract auditor, who has the qualifications or experience that is appropriate for the exercise of the power.

However, the Auditor General shall not delegate a power to report to the Senate or House of Representatives.

The Auditor General may delegate a power to:

a person or body by name; or

the holder of a specified office by reference to the title of that office.

If a power is delegated to the holder of a specified office:

the delegation does not cease to have effect merely because the person who was the holder of the specified office when the power was delegated ceases to be the holder of the specified office; and

the power may be exercised by the person who, for the time being, is occupying or acting in the specified office.

A delegation may be:

general or limited; and

made from time to time; and

revoked, wholly or partly, by the Auditor General.

A delegated power may be exercised only in accordance with any conditions to which the delegation is subject.

The delegate may, in the exercise of a delegated power, do anything that is incidental to the delegated power.

All conditions and preliminary steps that are required for the exercise of a delegation are presumed to have been satisfied and performed unless the contrary is established.

A delegated power that purports to have been exercised by the delegate is taken to have been properly exercised by the delegate unless the contrary is proved.

Laws apply to the delegate in the exercise of a delegated power as if the delegate were the Auditor General.

A delegated power that is properly exercised by the delegate is taken to have been exercised by the Auditor General.

If, when exercised by the Auditor General, a power is dependent on the Auditor General's opinion, belief or state of mind, then, when exercised by the delegate, the power is dependent on the delegate's opinion, belief or state of mind.

If the person who was the Auditor General when a delegation was made ceases to be the Auditor General:

the delegation continues in force; and

the person who, for the time being, is occupying or acting in the office of Auditor General is taken to have made the delegation.

The Auditor General may exercise a power that has been delegated, despite the delegation.

The delegation of a power does not relieve the Auditor General of the responsibility to ensure that the power is properly exercised.

A delegation, or a revocation of the delegation, shall be in, or evidenced by, a document signed by the Auditor General.

A document purporting to be, or to contain, a delegation, or the revocation of a delegation, is evidence of the delegation or revocation.

A document signed by the Auditor General that states something in relation to a delegation is evidence of the thing, unless the contrary is proved.

Division 4.2 Staff of GAC

53.37 Staff of the GAC

The Auditor General shall appoint:

at least 3 Deputy Auditors General; and

such other staff that the Auditor General considers necessary to help the Auditor General to perform his or her functions.

The persons who are selected for appointment shall:

be of high moral character, impartiality and integrity, and possess the qualifications that are necessary to help the Auditor General to perform his or her functions; and

be selected through fair and open competition; and

be appointed as civil servants under Chapter 66 of the Executive Law.

However, the Auditor General shall decide the remuneration, and other conditions of employment, on which the staff of the GAC are to be appointed.

When making that decision, the Auditor General shall have regard to the desirability of keeping the remuneration and other conditions of employment of the staff of the GAC broadly in line with those that apply to persons employed in State-owned enterprises.

The staff of the GAC shall perform the duties directed by the Auditor General, or a person authorised by the Auditor General.

53.38 Appointment of authorised auditors

The Auditor General may appoint the following persons as authorised auditors to conduct audits:

an appropriately qualified member of the staff of the GAC; or

an appropriately qualified individual who is not a member of the staff of the GAC (a “**contract auditor**”).

The appointment of a contract auditor may be for general purposes, or may be limited to a particular audit.

A contract auditor:

is appointed on the terms and conditions specified in the instrument of appointment; and

may resign by signed notice given to the Auditor General.

Division 4.3 Strategic review of GAC

53.39 Strategic review of GAC

A strategic review of the GAC is to be conducted at least every 5 years starting from when this Chapter commences.

A “**strategic review**” includes:

a review of the Auditor General’s functions; and

a review of the Auditor General’s performance of those functions to assess whether they are being performed economically, effectively and efficiently.

Each strategic review is to be conducted in accordance with this division.

The terms of reference for a strategic review are to be decided by the Legislative Committees.

Each strategic review is to be undertaken by an appropriately qualified person (a “**reviewer**”), appointed by the Legislative Committees.

Before a reviewer is appointed to conduct a strategic review, the Legislative Committees shall consult with the President and Auditor General about:

the appointment of the reviewer; and
the terms of reference for the review.

The remuneration and other terms of appointment of the reviewer are to be as decided by the Legislative Committees.

53.40 Conduct of strategic review

When conducting a strategic review:

the reviewer has the powers that an authorised auditor has for an audit of a public agency; and

this Chapter and other Acts apply to the reviewer as if the reviewer were an authorised auditor conducting an audit of a public agency.

53.41 Report of strategic review

The reviewer shall give a copy of the reviewer's proposed report on the strategic review to the Auditor General.

The Auditor General may, within 21 days after receiving the proposed report, give the reviewer written comments on anything in the proposed report.

If the Auditor General does comment under subsection [53.9](#), the reviewer shall:

if the reviewer and Auditor General can agree about how to dispose of a comment—include the agreed amendment that is necessary to dispose of the comment in the report; or

if the reviewer and Auditor General can not agree about how to dispose of a comment—include the comment, in full, in the report.

After complying with subsections [53.9](#) and [53.9](#), the reviewer shall give the report to the Auditor General.

The report shall be the same as the proposed report given to the Auditor General under subsection [53.9](#), apart from the changes made under subsection [53.9](#).

The Auditor General shall table the report in the Senate and House of Representatives within 3 sitting days after the Auditor General receives the report.

Division 4.4 General provisions

53.42 Recovery of public funds

This section applies if a person is, on final judgement, found guilty of a breach of the law relating to fraud, waste or misuse in relation to the management of public funds.

The Auditor General may recover, in a court of competent jurisdiction, the amount that is the subject of the fraud, waste or misuse as a debt owing to the Republic of Liberia.

53.43 Disclosure of interests

Within 1 month after being appointed, the Auditor General and each Deputy Auditor General shall give the Speaker of the House of Representatives a statement in relation to the pecuniary and other interests of:

the Auditor General or Deputy Auditor General; and
other persons related to or connected with the Auditor General or Deputy Auditor General.

The statement shall set out the information that would be required to be disclosed by law if the Auditor General or Deputy Auditor General were a member of the House of Representatives.

If a change happens in the pecuniary or other interests that would be required to be disclosed if the Auditor General or Deputy Auditor General were a member of the House of Representatives, the Auditor General or Deputy Auditor General shall give the Speaker a revised statement taking account of the change.

The Speaker shall, on request, give a copy of the latest statement to:

the President; or
the leader of a political party represented in the Senate or House of Representatives; or
a member of a Legislative Committee.

The Speaker shall, on request, give a copy of the part of the latest statement that relates only to the Auditor General or Deputy Auditor General to another member of the House of Representatives.

A member of the House of Representatives may, by written notice given to the Speaker, allege that the Auditor General or a Deputy Auditor General has not complied with the requirements of this section.

53.44 Audit of the GAC

The Legislative Committees may appoint a suitably qualified independent auditor to conduct an audit of the GAC for each financial year.

An independent auditor may not be appointed under subsection [53.9](#) for more than 3 consecutive financial years.

The independent auditor is entitled to be paid the fee decided by the Legislative Committees.

The independent auditor:

shall audit the legality and regularity of the financial statements of the GAC; and may conduct a performance audit of the GAC.

When conducting an audit of the GAC:

the independent auditor has all the powers of an authorised auditor; and this Chapter and other Acts apply to the independent auditor as if the independent auditor were an authorised auditor.

After an audit, the independent auditor shall give:

a report about the audit to the Chairman of each Legislative Committee; and a copy of the report to the President, the Minister of Finance and the Auditor General.

The Auditor General shall include the report in the annual report of the GAC.

53.45 Annual report of the GAC

As soon as practicable after 30 June in each year, the Auditor General shall: prepare a report on the operations of the GAC during that year; and cause a copy of the report to be tabled in the Senate and House of Representatives.

53.46 Confidentiality of information

This section applies to a person who is, or has been, any of the following persons (including before the commencement of this subsection):

- a member of the staff of the GAC;
- a person engaged by the Auditor General;
- a person engaged or employed by a contract auditor.

If the person obtains information that is not publicly available in the course of, or because of, performing a function under this Chapter, the person shall not:

make a record of the information; or

communicate the information to anyone else, whether directly or indirectly; or

use the information to benefit any person.

Maximum penalty—USD 5, 000 or 3 years imprisonment.

However, subsection [53.9](#) does not apply if the record is made, or the information is communicated or used:

in the performance of a function under this Act; or

with the consent of the person to whom the information relates; or

as required by law; or

according to a lawful process of a court, tribunal, authority or person who has power to require the production of documents or the answering of questions.

53.47 Protection from liability

The Auditor General or an authorised auditor does not incur civil liability for an act or omission that is done or omitted to be done, honestly and without negligence, for the purposes of this Chapter.

Any liability that, but for subsection [53.9](#), would attach to the Auditor General or an authorised auditor attaches instead to the Republic of Liberia.

53.48 Rule-making power

The Auditor General may make rules under this Act.

For example, rules may be made about:

accounting standards and procedures for public agencies; or

the certification of accountants and auditors; or

internal auditor services.

Part 5 Transitional provisions

Division 5.1 Provisions for the 2005 amendment

53.49 Definition for this division

In this Division, a reference to the “**2005 amendment**” is a reference to the amendment of Chapter 53 of the Executive Law of 1972 approved on 9 May 2005, and published on 16 June 2005.

53.50 Appointments before the 2005 amendment

On the commencement of the 2005 amendment, a person who (immediately before the commencement of the 2005 amendment) held an appointment with the General Auditing Office is taken to have continued to hold that appointment with the General Auditing Commission.

53.51 Assets, liabilities, rights and obligations of the GAO

On the commencement of the 2005 amendment, all assets, liabilities, rights and obligations of the General Auditing Office (which were in existence immediately before the commencement of the 2005 amendment) are taken to have become the assets, liabilities, rights and obligations of the General Auditing Commission.

53.52 References to the GAO

On the commencement of the 2005 amendment, a reference in an Act or document to the General Auditing Office is taken to be a reference to the General Auditing Commission, if the context permits.

Division 5.2 Provisions for the 2007 amendment

53.53 Definition for this division

In this Division, a reference to “**repealed Chapter 53**” is a reference to Chapter 53 as it was in force immediately before the commencement of this section.

53.54 Appointments under the repealed Chapter 53

On the commencement of this section, a person who (immediately before the commencement of this section) held an appointment under the repealed

Chapter 53 continues to hold that appointment, subject to this Chapter, until the end of the appointment (if any).

53.55 Assets, liabilities, rights and obligations of the GAC

On the commencement of this section, all assets, liabilities, rights and obligations of the General Auditing Commission (which existed immediately before the commencement of this section) remain the assets, liabilities, rights and obligations of the General Auditing Commission.

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