

## CHAPTER 57.

## AUDIT.

## ARRANGEMENT OF SECTIONS.

## SECTION.

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## 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,