

Assented to in Her Majesty's name this 15th day of February, 1962.

MAURICE H. DORMAN,
Governor-General.

LS

No. 7



1962

Sierra Leone

**An Act to Provide for Duties and Powers of the
Director of Audit, and for the Auditing of Public
Accounts, and for other Purposes Incidental
thereto and connected therewith**

[

, 1962] Date of commencement.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Representatives in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Audit Act, 1962.

Short title.

Interpreta-
tion.

2. In this Act, unless the context otherwise requires—
- “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 or otherwise provided by law;
- “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.

Appoint-
ment of
Director of
Audit, P.N.
No. 78 of
1961.

3. The Director of Audit shall be appointed and hold office in accordance with the provisions of section 99 of the Constitution.

Tenure of
office of
Director of
Audit.

4. Subject to the provisions of section 3 the Director of Audit shall hold office until he attains the age of fifty-five years:

Provided that he may at any time after giving six months notice in writing addressed to the Governor-General (or such shorter period of notice as the Governor-General may accept) retire from office and be granted a pension—

- (a) on or after attaining the age of forty-five years;
- (b) in the case of transfer to other public service (as defined in section 2 of the Pensions Act) on or after attaining the age at which he is permitted by the law or rules of the public service in which he is last employed to retire on pension or gratuity; or
- (c) if the Chief Medical Officer certifies that he is incapable by reason of any infirmity of mind or body of discharging the duties of his office and that such infirmity is likely to be permanent.

Cap. 173.

Duties of
Director of
Audit.

5. 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 public moneys appropriated or otherwise authorised by law to be expended has been expended and supplied for the purpose or purposes for which it was intended to provide and that the expenditure conforms to the authority which governs it.

Powers of
Director of
Audit.

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

- (a) call upon any officer for any explanations and information he may require in order to enable the Director of Audit 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;
- (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 public moneys or issue of stores or other property of any kind whatsoever affected by the provisions of this Act 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 Act 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 Act the Director of Audit or any person duly authorised thereto by him shall have access to all vouchers, cash, stamps, securities or stores and to any books, records or documents relating to any public accounts.

(3) Any person examined pursuant to the provisions of paragraph (d) of subsection (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 guilty of perjury and shall be liable to be prosecuted and, on conviction, to be punished accordingly.

7. 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 receipts, 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. Fraud.

8. (1) Within six months after the close of each financial year, or such longer time as the House of Representatives may by resolution direct, the Accountant-General shall sign and transmit to the Director of Audit, copies of the following annual statements— Annual Statements of Account.

- (i) a general balance sheet, showing the balances of the various Funds held by Government and the Assets relating thereto, to which shall be appended a list

- of any assets or liabilities, contingent or actual, not reflected in the balance sheet, and a detailed statement of the Public Debt and relevant Sinking Funds of Sierra Leone;
- (ii) a balance sheet of the Consolidated Revenue Fund, showing the opening balance of that Fund, the total withdrawals from and receipts into that Fund during the financial year, and the balance at the end of the period, supported by detailed statements of Expenditure and Revenue;
 - (iii) a balance sheet of the Development Fund showing the opening balance of that Fund, the total withdrawals from and receipts into that Fund during the financial year and the balance at the end of the period, supported by detailed statements of Expenditure and Revenue;
 - (iv) a balance sheet of the Treasury Clearance Fund supported by detailed statements of Deposits, Advances and Suspense Accounts;
 - (v) a balance sheet of the Personal Advances Fund showing the opening balance of that Fund, the total withdrawals from and receipts into that Fund during the financial year and the balance at the end of the year;
 - (vi) a balance sheet of the Local Government Loans Fund and the Miscellaneous Loans Fund supported by detailed statements of unredeemed loans made from those Funds;
 - (vii) a balance sheet of the Local Investment Fund supported by a detailed statement of the investments of that Fund at the date of account;
 - (viii) a statement of Special Funds showing the balances in those Funds at the date of account, the investments held on their behalf, and the amount of cash due to, or from, the Consolidated Revenue Fund of any over or under invested portion of such Funds;
 - (ix) a detailed statement of loan expenditure from Loan Funds appropriated by law to specific purposes for so long as the loan remains unredeemed;
 - (x) such other statements as the Minister responsible for Finance shall require,

and the Director of Audit shall submit his reports thereon to the Minister of Finance as prescribed in subsection (3) of section 92 of the Constitution within a period of seven months after the close of the financial year to which the reports relate, or such longer period as the House of Representatives may by Resolution direct.

(2) The Director of Audit may at any time, if it appears to him desirable, submit a special report in like manner on any matter incidental to the performance of his duties.

9. The Audit Act is hereby repealed.

Passed in the House of Representatives this *12th* day of *January*, in the year of our Lord one thousand nine hundred and sixty-two.

S. V. WRIGHT,
Clerk of the House of Representatives.

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

S. V. WRIGHT,
Clerk of the House of Representatives.

M.P. 14/2/36