
PART VIII.—THE PRINCIPAL AUDITOR.

Office of Principal Auditor

55.(1) The Principal Auditor shall not, while holding the office of Principal Auditor, hold any other office of profit under the Crown.

- (2) The Principal Auditor shall not be required to undertake—
- (a) any duties outside those pertaining to his office if in his opinion such duties are incompatible with the responsibilities and duties of that office; and
 - (b) any examination of accounts partaking of the nature of a pre-audit which involves the acceptance by him of responsibility which would in his opinion preclude him from full criticism of any accounting transaction after such transaction has been duly recorded.

Powers of Principal Auditor.

56. (1) In the performance of his functions under the Constitution and under this Act, the Principal Auditor—

- (a) shall have access to all accounts, books, cash, documents, securities, stamps, stores, vouchers or other Government property under the control or in possession of any public officer;
- (b) may call upon any public officer for any explanations and information which he may require in order to enable him to discharge his duties;
- (c) may authorize in writing any person publicly carrying on the profession of accountant to conduct on his behalf any inquiry, examination or audit and such person shall report thereon to the Principal Auditor in such manner as he may direct;
- (d) may without payment of fee, cause search to be made in and extracts to be taken from any book, document or record in any public office; and
- (e) may lay before the Attorney-General a case in writing as to any question of law and the Attorney-General shall give a written opinion upon such question.

(2) The Principal Auditor may authorize in writing any public officer, with the consent of the head of such officer's department, to exercise in that behalf the power conferred upon him by subsection (1) (a).

Nature of audit.

57. In the performance of his functions under the Constitution and under this Act, the Principal Auditor shall have such other powers as are reasonably necessary in order to satisfy himself whether or not—

- (a) all reasonable steps have been taken to secure the due collection of revenues and of all other public moneys due and owing to the Government and the provisions of the Constitution and of this Act and any regulations and instructions relating to such collection have been complied with;
- (b) all moneys which have been appropriated and disbursed have been applied for the purposes for which they were appropriated and the expenditure conforms with the authority which governs it;
- (c) public moneys other than those which have been appropriated have been dealt with in accordance with proper authority;
- (d) all reasonable precautions have been taken to safeguard the proper receipt, custody, issue and proper use of cash, stamps, securities and stores and the regulations and instructions relating thereto are sufficient and have been duly observed;
- (e) the regulations, directions and instructions in force relating to the issue and payment of public moneys are sufficient to secure effective control over expenditure and such regulations, directions and instructions have been duly observed by the public officers concerned therewith; and
- (f) the regulations, directions and instructions in force relating to the accounting for public moneys, stores and other Government property are adequate and such regulations and instructions have been duly observed by the public officers concerned therewith.

Notification of irregularities.

58. If at any time it appears to the Principal Auditor that irregularities have occurred in the receipt, custody or expenditure of public moneys or in the receipt, custody, issue, sale, disposal, transfer or delivery of any stamps, securities, stores, accountable documents or other property of the Government or in the accounting for the same, he may bring the matter to the notice of the Financial Secretary.

Delegation.

59. Anything, which under the authority of this Act is directed to be done by the Principal Auditor other than—

- (a) the certifying of and reporting on accounts; and
- (b) the exercise of the power conferred upon the Principal Auditor by section 56(1)(c),

may be done by any officer of his staff duly authorized by him.

PART IX. –EXAMINATION AND AUDIT OF ACCOUNTS OF CORPORATE AND SIMILAR BODIES.

Application of Part IX.

60.(1) This Part shall apply to every person or body—

- (a) that is in receipt of a contribution from any public moneys : or
- (b) in respect of whom the Government has given a guarantee to any person; or
- (c) whose operations may impose or create a liability on any public moneys—

not being a body corporate whose accounts the Principal Auditor is for the time being specifically required or empowered to audit and report on under any other law.

Power of Principal Auditor to audit.

61.(1) The Principal Auditor may audit and report on the accounts of any person or body to whom this Part applies.

(2) In the exercise of his powers under subsection (1), the Principal Auditor shall have, in relation to any person or body to whom this Part applies, the same powers as are conferred on him under sections 56 and 57 in relation to public offices, public moneys, stamps, securities, stores and other Government property.

Reports on accounts of statutory and other bodies.

62. Where in accordance with the provisions of this Part the Principal Auditor has, or by virtue of directions given by him under the provisions of

section 57(c), caused to be examined, inquired into and audited the accounts of any person or body, he may

- (i) certify the accounts;
- (ii) prepare and sign a report on such audit if he considers such a report is necessary;
- (iii) transmit to the Minister responsible for finance all such certified accounts together with any report that he may have made; and
- (iv) transmit the report to the person or body which is the subject of the report.

Observations on reports of the Principal Auditor to be obtained.

63. On receipt of any report of the Principal Auditor under section 62 the Minister responsible for finance shall request the person or body for its comments, to be supplied within such time, being not less than 14 days from the date of request, as may be specified therein, on any matter to which the Principal Auditor has called attention in such report.

Reports on accounts of statutory and other bodies to be laid before the Parliament.

64. A copy of every account and of any report of the Principal Auditor thereon transmitted to the Minister responsible for finance in accordance with the provisions of section 62 together with the comments, if any, of the person or body and a copy of any document forming a part of or appended to any such report shall be laid before the Parliament.

Audit fees.

65.(1) Notwithstanding anything to the contrary contained in any written law, any person or body whose accounts are examined, inquired into or audited by the Principal Auditor under the provisions of section 61 shall in respect of such examination, inquiry into or audit pay such fee as the Principal Auditor may determine :

Provided that the Financial Secretary may, in any case in which it shall appear to him to be in the public interest that some lesser fee shall be paid or that no fee shall be charged, direct the Principal Auditor to levy such lesser fee or to make no charge as the case may be.

(2) Any fee charged under this section shall be paid into the Consolidated Fund.