

Mandates of the Supreme Audit Institutions

LIBERIA



Auditing Office of Republic of Liberia

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Prior to 1956, the General Auditing Office was established by an Act of the National Legislature, as the Bureau of Audits, to pre-audit requisitions, vouchers and payrolls in connection with the disbursement of public monies. this activity was subsequently amended under Chapter 32, Sections 740 -744 of the Executive Law of Liberia in 1956 to audit all accounts of the Government of Liberia in the manner prescribed in the Revenue and Finance Law of Liberia.

Later on in 1972, the Executive Law of Liberia was amended, with its Chapter 53, Sections 1 - 11, establishing the General Auditing Office (GAO), with the below mandates as quoted:

Section 53.1 : Definition

As used in this chapter:-

(a) "The term "Government Agency", means every ministry, bureau, board, Commission, institution, authority, organization, enterprise, officer, employee, or other instrumentality of the Government including commonwealths, cities and townships and other local authorities political units of the Republic;

(b) "The term "Government Organization" means every enterprise, authority, monopoly, factory, or other industrial or commercial facility, corporation, utility, company, lending or financial institution, or other instrumentality which is wholly or partly owned by the Government

Section 53.2 : Office Established Auditor General And Deputies

There is hereby established in the Executive Branch of the Government, Branch of the an independent agency to be known as the General Auditing Office, which shall be headed by an Auditor-General, who shall be assisted by at least two Deputies. The Auditor-General and the Deputies shall be appointed by the President, by and with the advice and consent of the Senate. The Auditor-General shall be appointed for a term of office for four years and shall be eligible for re-appointment. The Auditor-General shall be removed by the President for gross malfeasance or gross nonfeasance in office for mental or physical disability or incompetence. In the absence of the Auditor-General, the President shall appoint one of the Deputies to act in the capacity of Auditor-General;

Section 53.3 : Duties of the Auditor-General

"The Auditor-General shall be the officer of the Government principally responsible for conducting comprehensive post audits, special financial investigations, reconciliation's and analyses, and continuous audits on a routine basis. He shall;

(a) "Once a year perform audits of all Government agencies and Government organizations and examine, to the extent he deems necessary, all transactions and accounts relating to the receipt, disbursement, and utilization of the public monies;

- (b) "Perform audits of all property accounts and transaction of all Government agencies and Government organization; such audits shall be conducted as far as practicable at the place or places where the property and records are located and shall include an evaluation of the effectiveness of internal control and other methods of safeguarding the assets of the Government;
- (c) "Perform audits of withdrawals of money within the responsibility of the Government as started in the appropriation acts or financial obligations by the order of Ministry of Finance.
- (d) "Inspect the books of account of bank and financial institutions to verify the amounts of Government monies, securities, and other assets hypothetical or on deposit, or otherwise require written bank confirmations of Government monies, securities, and other assets under control of such banks or financial institutions;
- (e) "Inspect the books of account of privately owned commercial and manufacturing establishments for the purpose of verifying transactions with Government agencies and Government organizations, requiring outside written, confirmations of accounts receivable and employing such other extended audit procedures as are necessary;
- (f) "Prescribe auditing standards and develop and implement auditing procedures, methods, and techniques appropriate to government accounting practices;
- (g) "Require any Government official or employee or other person to testify on oath as a witness in matters pertaining to financial transactions which involve the use or custody of Government monies or assets;

Section 53.4 : Information For Auditor General

"The Auditor-General or his designee is entitled to free access at all times to all files, documents, and other records relating to the accounts of every Government agency and Government organization, and he is also entitled to require and receive from officials and employees such information as he may deem necessary for the proper performance of his duties. The Auditor-General may station in any Government agency or Government organization any person employed by the General Auditing office to exercise more effectively, the audit functions set forth above.

Section 53.5 : Security Requirement

"The Auditor General shall examine and certify in accordance with the outcome of his examination any statement that the Minister of Finance of other head of a Government Agency or Government organization may present for audit certificate.

Section 53.6 : Audit Certificate

"The Auditor General shall examine and certify in accordance with the outcome of his examination any statement that the Minister of Finance or other head of a Government agency or Government organization may present for audit certificate.

Section 53.7 : Annual Report of Auditor-General

"The annual report of the Auditor General to the Legislature on the activities of the General Auditing Office and on the results of his audits, shall call attention to the following:

- (a) "Any officer or employee who has willfully or negligently failed to collect or receive monies belonging to the Government;
- (b) "Any public monies not duly accounted for and paid into an authorized depository;
- (c) "Any appropriation that was exceeded or applied to a purpose or in manner not authorized by law;
- (d) "Any deficiency or loss through the fraud, default or mistake of any person; and
- (e) "Inadequate or ineffective internal control of public monies and assets. When appropriate, the report shall also include recommendations for executive action or legislation deemed necessary to improve the receipt, custody, accounting and disbursement of public monies and other assets.

Section 53.8 : Annual Reports

"All regular of reports of audits of Government agencies and Government organization shall, in addition to being submitted to the President be transmitted to the head of the affected agency or organization and to the Ministry of Finance.

Section 53.9 : Investigations

"Whenever the President directs, the Auditor General shall inquire and report on any matter relating to the financial affairs of the Government or to public property and on any person or organization receiving or seeking financial aid from the Government.

Section 53.10 : Acceptance of Money By Officer or Employee of General Auditing Office

"No official or employee of the General Auditing Office shall accept any money or gift for services performed for or in any way connected with the audit of Government agencies.

Section 53.11 : Auditing of Accounts of General Auditing Office

"The Auditor General shall be responsible for the income and expenditure accounts of the General-Auditing Office. The Auditor of such accounts shall be appointed by the Minister of Finance and shall report the result of such examinations to the President."

