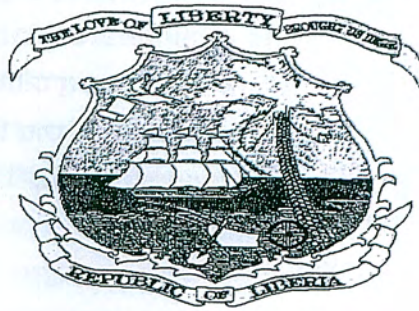


**"AN ACT TO REPEAL CHAPTER 53 OF THE EXECUTIVE LAW OF 1972 AND ALL ADMENDMENTS
THERE TO, REPLACING THEREUNDER THE DUTIES, FUNCTIONS AND RESPONSIBILITIES OF THE
AUDITOR GENERAL AND THE GENERAL AUDITING COMMISSION"**

APPROVED DECEMBER 22, 2014

**PUBLISHED BY AUTHORITY
MINISTRY OF FOREIGN AFFAIRS
MONROVIA, LIBERIA**

PRINTED March 6, 2015.



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General Auditing Commission Act of 2014

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GENERAL AUDITING COMMISSION ACT OF 2014

PART 1. INTRODUCTION

Section 1.1 Short title

This Act may be cited as the *General Auditing Commission Act*.

Section 1.2 Objective of this Act

The objective of this Act is to strengthen the Legislature's oversight of the Government regarding management of public resources. This objective is served by having the General Auditing Commission carry out independent audits, of all types, of the Government and reporting its audit results to the Legislature with copies to the President.

Section 1.3 Auditor General as Head

The General Auditing Commission shall be headed by an Auditor General who shall support the Legislature to hold the Government accountable for the use of public resources.

Section 1.4 Separate employer

The General Auditing Commission is autonomous and shall be a separate employer, not part of the Civil Service.

Section 1.5 Head office

The General Auditing Commission shall have its Head Office in the Capital City of Liberia or within the environs of the city and may, where warranted, establish branches in other parts of Liberia.

Section 1.6 Definitions

In this Act,

“**Audit**” means an independent, systematic process carried out by qualified professionals that add credibility to information usually prepared by others;

“Audited entity” means an organization, Central Bank of Liberia, banks with state equity, program, activity or function subject to audit by the General Auditing Commission;

“Audit evidence” means information that forms the foundation which supports the auditor’s opinion, conclusions, or reports which is competent, sufficient, appropriate, relevant and reasonable;

“Audit objective” means a precise statement of what the audit intends to accomplish and/or the question that the audit will answer;

“Audit standards” means standards that provide minimum guidance for the auditor that helps determine the extent of audit steps and procedures that should be applied to fulfill the audit objective. They are the criteria or yardsticks against which the qualities of audit results are evaluated;

“Auditor General” means the Auditor General of the Republic of Liberia, appointed as head of the General Auditing Commission as established under Article 89.c of the Constitution.

“President” means the President of the Republic of Liberia;

“Public accounts” means all of the documents and records pertaining to public and trust monies received as defined in Section 4 of the Public Management Financial Act of 2009;

“Supreme Audit Institution” means the institution (however designated, constituted or organized) that exercises the highest public sector auditing function of the country;

“Types of audits” means audits that are generally described as consisting of the following two main classifications:

- i. **Regularity or Statutory audit.** A financial audit of the financial reporting or budgetary reporting of the audited entity including compliance audit elements. In a regularity audit, the audit report contains the auditor’s opinion and/or conclusion; and
- ii. **Performance audit.** An audit of the economy, efficiency and effectiveness with which the audited entity uses resources in carrying out its responsibilities, (including Information Technology audits, Environment audits and Compliance audits and others).

PART 2. AUDITOR GENERAL AND DEPUTY AUDITOR GENERAL

2.1 AUDITOR GENERAL

Section 2.1.1 Independent selection and appointment process

- (a) The Auditor General shall be selected and appointed through the following independent and transparent processes:
- (i) Six (6) months prior to the expiration of the incumbent Auditor General's term of office, an ad-hoc committee shall be established by the President for the purpose of identifying suitable candidates for the position of Auditor General.
 - (ii) Membership of this ad hoc committee shall include the incumbent Auditor General or Acting Auditor General, Senior Representatives of the Civil Service Commission, Anti-Corruption Commission, the Liberian Institute of Certified Public Accountants (LICPA), the Governance Commission and Civil Society in Good Standing.
 - (iii) A thorough search shall be carried out to identify qualified and suitable candidates.
 - (iv) Of the qualified candidates identified, the ad hoc committee shall identify the top three candidates and shall present the names and backgrounds of the three to the President.
 - (v) Should the President not select one of the three presented candidates, with reasons provided, the above process shall be repeated until a suitable candidate is selected and appointed by the President, after confirmation by the Senate.

Section 2.1.2 Qualifications for Selection and Appointment

A person shall be appointed as Auditor General only if:

- (i) the person is a Liberian citizen;
- (ii) the person possesses at least one professional certification such as a CPA, CA, or ACCA from a recognized professional accountancy body;
- (iii) the person possesses at least a Bachelor degree in accounting, audit, business, finance or a related field;
- (iv) the person possesses a minimum of fifteen (15) years of relevant work experience, including an understanding of the role of a Supreme Audit Institution; and
- (v) the person is of a high moral character, with integrity and impartiality, and who has neither been convicted of any criminal offence nor judgement or been declared bankrupt, in any jurisdiction.

Section 2.1.3 Duties

- (a) The Auditor General shall be the auditor of the public accounts and public funds of the Republic of Liberia. Subject to sub-section (b) below, the Auditor General shall carry out such audits and inquiries as he/she considers necessary of public entities and funds owned or controlled by the Government to enable reporting as required by this Act.
- (b) Notwithstanding the generality of sub-section (a) of this Section:
 - (i) the Auditor General shall carry out the annual audit of the Government's annual consolidated financial statements; and
 - (ii) the scope of audits by the Auditor General for the Judicial Branch of Government shall exclude matters relating to court decisions and for the Legislative Branch of Government shall exclude matters relating to the merits of legislation.
- (c) The Auditor General shall have the right to determine which audits are to be carried out, to select the type of audit to be carried out, when to carry them out and report the findings.
- (d) In the performance of his/her operational duties as set out in sub-section (c) above, the Auditor General shall not be subject to the direction or control of any person or authority.
- (e) The Auditor General and the staff of the General Auditing Commission shall carry out audits, but shall not be involved, or seen to be involved, in any manner, in management's responsibilities of the organizations being audited.

Section 2.1.4 Remuneration

The Auditor General shall be paid a remuneration package that commensurate with equivalent regional Heads of Supreme Audit Institutions, as determined through an independent and transparent salaries and remuneration vetting process.

Section 2.1.5 Terms of Office

The Auditor General shall hold office for a term of seven (7) years and shall not be eligible for reappointment.

Section 2.1.6 Conditions of employment

The Auditor General shall hold office on a full-time basis. He/she shall not, while holding office as Auditor General:

- (i) hold a political office in the Republic, or elsewhere; or

- (ii) have any other paid employment in the Republic, or elsewhere.

Section 2.1.7 Oath of office

The Auditor General shall subscribe to a solemn oath of office before the President of the Republic of Liberia.

Section 2.1.8 Functions and powers of the Auditor General

- (a) The Auditor General shall develop a strategic plan for performing his/her functions as set out in this Act.
- (b) A copy of the strategic plan in (a) above shall be provided to the appropriate committees of the Legislature for information.
- (c) The Auditor General shall have the right to appoint staff, following a competitive process, and to dismiss, for cause, any member of the staff of the General Auditing Commission and is responsible for setting the terms and conditions of service, subject to the protection provisions of the Labor Law. The classification and remuneration of staff shall be broadly in line with those of other Supreme Audit Institutions within the region but sufficient to recruit, retain and motivate staff.
- (d) The Auditor General shall have the right to delegate activities to members of his staff as he/she sees fit. In particular, the Auditor General shall authorize staff, or contracted experts, to conduct audits of all types.
- (e) The Auditor General shall take steps to strengthen the professionalism of the staff of the General Auditing Commission through ensuring that:
 - (i) staff receive appropriate training to carry out their responsibilities;
 - (ii) proper audit methodology is developed, such as manuals and guides, to assist the staff in carrying out their responsibilities;
 - (iii) audit standards are adopted and implemented that are consistent with international best audit practices, as represented by those promulgated by the International Organization of Supreme Audit Institutions (INTOSAI);
 - (iv) a Code of Conduct is prepared and steps taken to ensure that the Code of Conduct is followed by all staff; and
 - (v) appropriate quality assurance activities are carried out regularly as a means to assess and improve the quality of audits being conducted.
- (f) The Auditor General shall set out policies and practices regarding which items of significance are to be followed-up, and the timing and extent of such follow-up work, to assess whether or not previously reported audit items have been adequately addressed by the auditee.

- (g) The Auditor General shall represent the Republic of Liberia in the International Organization of Supreme Audit Institutions (INTOSAI), the African Organization of Supreme Audit Institutions (AFROSAI) and any other regional or national institutions dealing with matters of transparency and accountability in government(s), public financial management, and public sector audit.
- (h) The Auditor General shall perform any other functions as required under this Act.

Section 2.1.9 Annual report of the Auditor General

- (a) The Auditor General shall, for each financial year, produce an annual report on the performance of his/her functions during the financial year. This annual report shall also include statements as to whether he/she:
 - (i) has received all of the information and explanations required to carry out audits; and
 - (ii) has been provided sufficient resources to fulfill the requirements of this Act.
- (b) The annual report of the Auditor General shall also include information such as:
 - (i) the organizational structure of the General Auditing Commission and changes thereto during the preceding year;
 - (ii) developments regarding staffing and information technology;
 - (iii) performance of the General Auditing Commission against budget and strategic and operational plans;
 - (iv) the audited annual financial statements of the General Auditing Commission; and
 - (v) Audits executed on behalf of donor agencies and fees derived there from.
- (c) The annual report shall include, in a summary manner, those instances arising from audits that were brought to the attention of the Anti-Corruption Commission, the Ministry of Justice, or other appropriate body, along with any follow-up work on them carried out by the General Auditing Commission.
- (d) The annual report shall call attention to any matter that he/she considers to be significant and of a nature that should be brought to the attention of the Legislature, including cases where he/she has observed that:
 - (i) accounts have not been faithfully or properly maintained;
 - (ii) public money has not been fully accounted for;
 - (iii) public assets have not been properly safeguarded;
 - (iv) money has been expended other than for the purpose for which it was approved by the Legislature;

- (v) money has been expended without due regard to economy or efficiency; and
 - (vi) satisfactory procedures have not been established to measure and report the effectiveness of government programs.
- (e) The annual report of the Auditor General shall be tabled with the Legislature, with a copy to the President.

Section 2.1.10 Contracting assistance

The Auditor General shall have the right, within the approved budget of the General Auditing Commission, to independently contract experts from outside the General Auditing Commission to assist in the conduct of audits in cases where:

- (i) the needed skills are not available within the General Auditing Commission; or
- (ii) the staff of the General Auditing Commission during peak periods are already fully assigned and extra assistance is required.

Section 2.1.11 Interaction with the media and the public

General Auditing Commission staff shall not speak in public or with the media about matters relating to the General Auditing Commission without approval of the Auditor General.

Section 2.1.12 Cessation and removal

- (a) The Auditor General ceases to be the Auditor General:
- (vii) upon his/her incapacity to perform his/her duties;
 - (viii) when his/her term of office expires; or
 - (ix) if he/she resigns by giving at least three (3) months written notice to the appropriate authority of the Legislature and to the President.
- (b) The Auditor General may be removed from office by the President in consultation with the Legislature, consistent with due process, only for cause, malfeasance, gross breach of duty, acts of impropriety or failure to carry out his/her duties and functions.

2.2 DEPUTY AUDITORS GENERAL

Section 2.2.1 Selection and appointment of Deputy Auditor General

The President, following the same process as for the selection and appointment of the Auditor General, shall appoint at least three Deputies for the General Auditing Commission.

Section 2.2.2 Qualification for Selection and Appointment

A person shall be appointed as a Deputy of the General Auditing Commission only if:

- (i) the person is a Liberian citizen;
- (ii) the person possesses at least one professional certification such as a CPA, CA, or ACCA from a recognized professional accountancy body;
- (iii) the person possesses at least a Bachelor degree in accounting, finance, audit or a related field;
- (iv) the person possesses a minimum of ten years (10) years of relevant work experience, including an understanding of the role of a Supreme Audit Institution, and the position is open to qualified employees of the General Auditing Commission; and
- (v) the person is of a high moral character, with integrity and impartiality, and who has neither been convicted of any criminal offence nor Judgement or been declared bankrupt in any jurisdiction.

Section 2.2.3 Terms of Office

A Deputy Auditor General shall hold office for a term of five (5) years and shall be eligible for reappointment for only one additional term.

Section 2.2.4 Conditions of employment

A Deputy Auditor General holds office on a full-time basis. He/she shall not, while holding office as Deputy Auditor General:

- (i) hold a political office in the Republic, or elsewhere; or
- (ii) have any other paid employment in the Republic, or elsewhere.

Section 2.2.5 Oath of office

A Deputy Auditor General shall subscribe to a solemn oath of office before the President of the Republic of Liberia.

Section 2.2.6 Cessation and removal

(a) A Deputy Auditor General ceases to be Deputy Auditor General:

- (i) upon his/her incapacity to perform his/her duties;
- (ii) when his/her term of office is not renewed; or
- (iii) if he/she resigns by giving at least three (3) months written notice to the appropriate authority of the Legislature and to the President.

- (b) A Deputy Auditor General may be removed from office by the President, in consultation of the Legislative, consistent with due process, only for cause, malfeasance, gross breach of duty, acts of impropriety or failure to carry out his/her duties and functions.
- (c) Should a Deputy Auditor General become incapacitated and unable to perform his/her responsibilities, the President, shall appoint a replacement Deputy following competitive recruited process.

PART 3. THE GENERAL AUDITING COMMISSION

Section 3.1 Supreme Audit Institution

The General Auditing Commission is the Supreme Audit Institution of the Republic of Liberia.

Section 3.2 Autonomous Public Commission

- (a) The General Auditing Commission is an Autonomous Public Commission and shall have the right to:
 - (i) be an independent employer;
 - (ii) acquire, hold and dispose of movable and immovable property;
 - (iii) sue and be sued; and
 - (iv) do all acts and things an independent body may lawfully do;
 - (v) be financially autonomous.
- (b) It may establish a separate bank account and
- (c) It shall keep proper records and books of account.

Section 3.3 Fiscal year

The fiscal year of the General Auditing Commission shall be the same as the Government of Liberia as approved by the Legislature.

Section 3.4 Funding of the General Auditing Commission

- (a) The Auditor General shall submit the annual budget of the General Auditing Commission directly to the Legislature for review and approval, with a copy provided to the Minister of Finance for information. The annual budget of the General Auditing Commission shall be a charge upon the Consolidated Fund.

- (b) The annual budget of the General Auditing Commission shall include its operational plan for the forthcoming year, as set out in its strategic plan under sub-section 2.9 (a), including the setting out of:
- (i) the entities that are to be audited directly by the General Auditing Commission and the entities that the General Auditing Commission decides to contract with private sector auditors to carry out audits on its behalf;
 - (ii) the audits planned to be carried out on behalf of international aid agencies, if any;
 - (iii) the time schedule for when the audits will be carried out, using a risk-based approach;
 - (iv) the type of audit to be carried out for each entity; and
 - (v) the extent of planned audit coverage each year.
- (c) Requirements for funding of the General Auditing Commission shall be set out to the Minister of Finance for half of the budget to be released to the General Auditing Commission immediately after a week of the passage of the Fiscal Budget, with the balance to be released within a week after the first six (6) months.
- (d) Uncommitted balances at the end of the fiscal period will be returned to the Consolidated Fund.

Section 3.5 Charging fees

The Auditor General may charge fees for the conduct of audits undertaken on behalf of international aid agencies, unanticipated audit requests, State Owned Enterprise Funds and autonomous commissions that are not funded directly from the State budget and such amounts shall be remitted to the consolidated fund net of audit costs.

Section 3.6 Financial statements and independent financial audit

- (a) The General Auditing Commission shall prepare its annual financial statements, for each year, within three months of the end of its fiscal year.
- (b) The annual financial statements of the General Auditing Commission shall be audited on an annual basis by independent auditors appointed by the Legislature.
- (c) The independent audit report, under (b) above, shall be submitted by the independent auditors to the Legislature within two (2) months after receiving the unaudited accounts from the General Auditing Commission.
- (d) A copy of the independent audit report shall be provided by the independent auditors to the General Auditing Commission.

- (e) Remuneration of the independent auditors appointed under this section shall represent a charge to the funds of the General Auditing Commission.

Section 3.7 Periodic peer review

- (a) Periodically, but at least once every two (2) years, the General Auditing Commission shall undertake to have a peer review carried out of its performance in relationship to its statutory responsibilities. The Peer Review shall be carried out by another Supreme Audit Institution or a regional body of the International Organization of Supreme Audit Institutions (INTOSAI).
- (b) The cost of the periodic Peer Review, under this section, shall represent a charge to the approved budget of the General Auditing Commission.
- (c) In the annual report to the Legislature, which follows the receipt of the Peer Review Report, the Auditor General shall identify actions planned to be taken to address issues raised in the Peer Review Report.

Section 3.8 Legal protection

In the official discharge of the duties and functions of the General Auditing Commission consistent with this Act, the Auditor General, and the staff of the General Auditing Commission, shall be immune from prosecution, or subject to trial, as a result of the audit opinions, expressed or written, except for cases of gross negligence, treason, felony, or breach of peace.

PART 4. AUDIT REPORTING

Section 4.1 Draft audit reports

- (a) The General Auditing Commission shall provide the senior management of the audited organization a copy of its draft audit report.
- (b) Senior management of the audited organizations shall provide written response on, including its proposed actions to address reported weaknesses in, the draft audit reports of the General Auditing Commission within two-weeks, or otherwise agreed, period from receiving such reports.
- (c) In finalizing its audit reports, the General Auditing Commission shall give due consideration to the written response and points of view of the audited organizations on its draft audit reports.

Section 4.2 Final audit reports

- (a) For those State-owned enterprises audited by the Auditor General, the audit opinion on the annual financial statements shall accompany the enterprises' annual financial statements in their annual reports.
- (b) The General Auditing Commission shall submit audit reports, individually or in groups, to the Legislature with copies to the President of the Republic of Liberia periodically throughout the year as it deems appropriate. They shall contain audit reports, or executive summaries of them, that were completed since the previous submission. These reports may include recommendations, where warranted, as well as any other matters that are appropriate to bring to the attention of the Legislature.
- (c) The audit report including the opinion of the Auditor General on the Government's consolidated financial statements shall be submitted to the Legislature no later than three months after receiving the unaudited financial statements from the authorized Minister of the Executive Branch.
- (d) Audit reports to the Legislature shall not include information that, in the opinion of the Auditor General or staff of the General Auditing Commission, could:
 - (i) prejudice the international relations, national interests or security of the Republic;
 - (ii) have a serious adverse effect on a person's commercial interests by revealing the person's industrial or trade secrets;
 - (iii) prejudice the investigation of a contravention or alleged contravention of the law; or
 - (iv) prejudice the fair trial of a person.
- (e) In all situations set out in (d) above, a separate report addressed to the appropriate committee of the Legislature, or elsewhere, shall be made, setting out the exceptions noted and the remedial action(s) required.
- (f) Immediately upon audit reports being submitted and received by the Legislature with copies to the President of the Republic of Liberia, they shall be made public by the Auditor General by including them on the web site of the General Auditing Commission.
- (g) In fulfilling its oversight responsibilities, the Legislature, upon receipt of the audit reports, shall discuss and debate matters of public interest contained in the audit reports with the appropriate public officials in the presence of the Auditor General or his/her representatives.

PART 5. OTHER AUDIT RELATED MATTERS

Section 5.1 Audit standards

Audits of all types carried out by the General Auditing Commission shall be properly planned, conducted, and reported in accordance with international audit standards and best practices.

Section 5.2 Right of access

- (a) The Auditor General, and the staff of the General Auditing Commission, shall have the right to full and unrestricted access to information from entities being audited within a reasonable period of time that is required to fulfill the responsibilities under this Act. Staff of the audited entities shall provide the required information and explanations to the staff of the General Auditing Commission
- (b) Staff of the General Auditing Commission shall have the right of access during normal working hours to the premises of audited entities.

Section 5.3 Confidentiality

- (a) The Auditor General, and the staff of the General Auditing Commission, shall treat all information about audits with confidentiality and disclosure is prohibited unless authorized by the Auditor General.
- (b) Audit evidence gathered during the course of audits shall be properly protected and kept secure.
- (c) Audit information held by the General Auditing Commission is confidential and, therefore, shall not be available to any person outside the General Auditing Commission unless authorized by the Auditor General.

Section 5.4 Conflicts of interest

The Auditor General, and the staff of the General Auditing Commission, shall in all circumstances avoid situations where there may be a real, or perceived, conflict of interest.

Section 5.5 Outside requests for audits or other work

- (a) Generally, requests from outside the General Auditing Commission to the Auditor General to carry out audits or other work shall not be accepted, except that in circumstances that members of the Legislature or the President should make a formal request to the Auditor General to carry out an audit or

perform other work, the Auditor General shall consider such a formal request to assess whether it is within the legal mandate of the General Auditing Commission, and if it could be carried out using resources within the approved budget of the General Auditing Commission.

- (b) If the work is outside the mandate, the request shall be declined and, where appropriate, referred to another Government agency.
- (c) If existing resources are insufficient to carry out this requested work, the request shall be accepted only if extra funding is provided to the General Auditing Commission to carry it out.

Section 5.6 Engagement letter

Prior to the commencement of an audit, the Auditor General, or his delegated representatives, shall inform the officials of the audited entity through an 'engagement letter' about the:

- (i) type of audit to be undertaken;
- (ii) audit objective(s);
- (iii) staff involved;
- (iv) timing and expected duration of the audit; and
- (v) any other pertinent information.

Section 5.7 Relationship with the audited entities

- (a) The Auditor General, and staff of the General Auditing Commission, throughout the conduct of their audits, shall treat the officials and staff of the audited entities in a respectful manner.
- (b) The officials and staff of the audited entities shall facilitate the conduct of audits, and treat staff of the General Auditing Commission with respect and in a constructive and professional manner.
- (c) Management of the audited entities, upon learning that audits will be taking place, will facilitate the audits by identifying the persons within the audited entities who will be the contact persons for communications between the General Auditing Commission and the audited entities.
- (d) The audited entities shall provide workplaces for the staff of the General Auditing Commission suitable for carrying out audit work.

Section 5.8 Suspicious matters

If, during the conduct of any type of audit, an authorized audit staff identifies matters of a suspicious nature in terms of potential fraud or corruption outside the scope of the audit,

such matters shall without delay be brought to the attention of the Auditor General. The Auditor General shall decide if any further work should be carried out by the General Auditing Commission prior to referring the matter to the management of the audited entity. Where appropriate, the matter shall be turned over to the proper authorities, including the Anti-Corruption Commission or the Ministry of Justice.

Section 5.9 Reliance on other auditors or consultants

In conducting audit work, the Auditor General, and the staff of the General Auditing Commission, may rely on the work of other auditors, internal auditors or consultants, in cases where such reliance is justified.

PART 6. OTHER MATTERS

Section 6.1 Effective date

This Act shall take effect immediately upon publication in handbills.

Section 6.2 Repeals and amendments

(a) This Act repeals Chapter 53 of the Executive Law of 1972 and all amendments and regulations thereto, replacing thereunder the duties, functions and responsibilities of the Auditor General and the General Auditing Commission.

(b) Notwithstanding the repeal under subsection (a) above, any instrument made, directives given or appointments made under the repealed enactment and in force immediately before the date of the coming into force of this Act shall continue in force as if made or given under this Act.

Section 6.3 Penalties and fines

(a) Penalties and fines may be imposed upon those persons or entities that obstruct the conduct of audits carried out by the General Auditing Commission in such cases as:

- (i) withholding essential information or providing false or misleading information;
- (ii) denying or delaying required access;
- (iii) disclosing confidential audit information;
- (iv) unnecessarily delaying the conduct of the audit, or the finalization of audit reports; and
- (v) treating audit staff inappropriately.

(b) The infringement of any provision of this Act is subject to sanctions as specified in the relevant and applicable administrative procedures or civil and criminal legislation.

Section 6.4 Regulations

The Auditor General may set out Regulations consistent with this Act for approval of the Legislature.

Section 6.5 Conflict with other legislation

Notwithstanding any law to the contrary, the provisions of this law shall prevail.

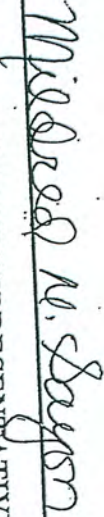
THIRD SESSION OF THE FIFTY-THIRD LEGISLATURE
OF THE REPUBLIC OF LIBERIA

HOUSE'S ENGROSSED BILL NO. 43 ENTITLED:

"AN ACT TO REPEAL CHAPTER 53 OF THE
EXECUTIVE LAW OF 1972 AND ALL AMENDMENTS
THERE TO, REPLACING THEREUNDER THE DUTIES,
FUNCTIONS AND RESPONSIBILITIES OF THE
AUDITOR GENERAL AND THE GENERAL AUDITING
COMMISSION"

On motion, Bill read. On motion, the Bill was adopted on its first
reading and sent to Committee Room on Thursday, May 1, 2014
at the hour of 13:40 G.M.T.

On motion, the Bill was taken from Committee Room for its
second reading. On motion, under the suspension of the rule, the
second reading of the Bill constituted its third and final reading
and the Bill was adopted, passed into the full force of the Law,
and ordered engrossed today, Tuesday, June 24, 2014 at the hour
of 13:51 G.M.T.


CHIEF CLERK, HOUSE OF REPRESENTATIVES, R.L.

THIRD SESSION OF THE FIFTY-THIRD
LEGISLATURE OF THE REPUBLIC OF LIBERIA

SENATE'S ENDORSEMENT TO HOUSE'S ENGROSSED
BILL NO. 33 Entitled:

"AN ACT TO REPEAL CHAPTER 53 OF THE
EXECUTIVE LAW OF 1972 AND ALL AMENDMENTS
THERE TO, REPLACING THEREUNDER THE DUTIES,
FUNCTIONS AND RESPONSIBILITIES OF THE
AUDITOR GENERAL AND THE GENERAL AUDITING
COMMISSION"

On motion, Bill read. On motion, the Bill was adopted on
its first reading and sent to Committee Room on
Thursday, December 11, 2014 @ 13:30 G.M.T.


On motion, Bill taken from the Committee Room for its
second reading. On motion, under the suspension of the
rule, the second reading of the Bill constituted its third and
final reading and the Bill was adopted, passed into the full
force of the law and ordered engrossed today, Thursday,
December 18, 2014 @ 14:35 G.M.T.


SECRETARY, LIBERIAN SENATE, R.L.

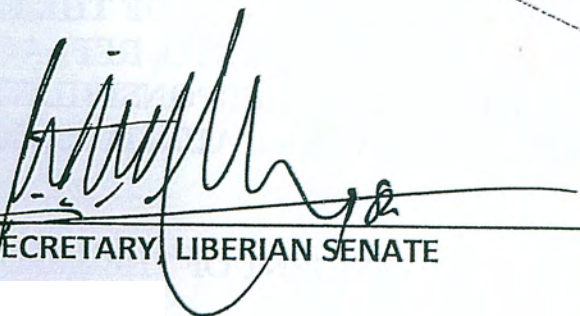
-2014-

ATTESTATION TO:

"AN ACT TO REPEAL CHAPTER 53 OF THE EXECUTIVE LAW OF 1972 AND ALL AMENDMENTS THERETO, REPLACING THEREUNDER THE DUTIES, FUNCTIONS AND RESPONSIBILITIES OF THE AUDITOR GENERAL AND THE GENERAL AUDITING COMMISSION"



VICE PRESIDENT OF THE REPUBLIC OF LIBERIA / PRESIDENT OF THE SENATE



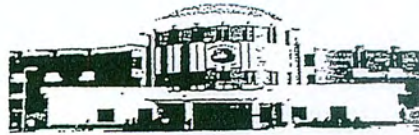
SECRETARY, LIBERIAN SENATE



SPEAKER, HOUSE OF REPRESENTATIVES, R.L.



CHIEF CLERK, HOUSE OF REPRESENTATIVES. R.L



THE HONORABLE HOUSE OF REPRESENTATIVES

Capitol Building
P. O. Box 9005
Monrovia, Liberia
Website: www.legislature.gov.lr



Office of the Chief Clerk

-2014-

THIRD SESSION OF THE FIFTY-THIRD LEGISLATURE OF THE REPUBLIC OF LIBERIA.

HOUSE'S ENROLLED BILL NO. 23 ENTITLED:

**“AN ACT TO REPEAL CHAPTER 53 OF THE EXECUTIVE LAW OF 19
AND ALL AMENDMENTS THERETO, REPLACING THEREUNDER THE
DUTIES, FUNCTIONS AND RESPONSIBILITIES OF THE AUDITOR
GENERAL AND THE GENERAL AUDITING COMMISSION”**

PRESENTED TO THE PRESIDENT OF THE REPUBLIC OF LIBERIA FOR
EXECUTIVE APPROVAL.

APPROVED THIS 22nd DAY OF DECEMBER A.D. 2014.

AT THE HOUR OF 11:15 A.M.



THE PRESIDENT OF THE REPUBLIC OF LIBERIA

