



REPUBLIC OF SOMALILAND

Jamhuuriyadda Soomaaliland

A bill for an Act entitled

Qabyo Qoraalka Xeerka

THE NATIONAL AUDIT ACT, 2015

XEERKA HANTIDHAWRKA QARANKA SOMALILAND XEER LR: ____/2015

AN ACT TO REPEAL THE AUDIT LAW NO.05/98 OF SOMALILAND AND LEGISLATE FOR INCIDENTAL MATTERS

WAA XEER NASAKHAYA XEERKA HANTIDHAWRKA XEER LR.05/98 EE SOOMAALILAND ISLA MARKAANA SHARCI U DAJINAYA ARRIMAHA
LA XIDHIIDHA

TABLE OF CONTENT

PARTI-PRELIMINARY	5
1. Short Title	5
2. Purpose of the Act	5
3. Definitions.....	5
 PARTII-THE NATIONAL AUDIT OFFICE AND THE AUDITOR	
GENERAL.....	7
4. Establishment of the National Audit Office	7
5. Appointment of the Auditor General	8
6. Functions of the Auditor General	9
7. Independence of The Auditor General.....	9
8. Regulations	10
9. Conditions of Service of the Auditor General.....	10
10. Term of Office	10
11. Resignation of the Auditor General	11
12. Removal of the Auditor General.....	11
13. Deputy Auditor General	12
 PART III – GOVERNANCE, STAFF , AND OTHER APPOINTMENTS	
OF THE NATIONAL AUDIT OFFICE.....	13
14. Provision of an Audit Service Commission.....	13
15. Composition of the Commission	13
16. Secretary of the commission	14
17. Removal from Office as Member of the Commission	14
18. Functions of the National Audit Commission.....	14
19. Appointment of Staff.....	14
20. Exception from Public Service Commission.....	15
21. Promotion of Staff	15
22. Condition of Service and Other Staff Matters.....	15
23. Employment of Contractors	15
24. Contracts with Auditing Firms.....	16
25. Guidelines for Contracting	16

SHAXDA TUSMADA

QAYBTA 1 – GOGOLXAADH

1. Magacdhaw
2. Ujeeddada Xeerka
3. Tafsiirka

QAYBTA II - XAFIISKA HANTIDHAWRKA QARANKA IYO HANTIDHAWRAHA GUUD

4. Aasaasidda Xafiiska Hantidhawrka Qaranka
5. Magacaabista Hantidhawraha Guud
6. Shaqooyinka Hantidhawraha Guud
7. Madax Bannaanida Hantidhawraha Guud
8. Wareegtooyinka
9. Shuruudaha Shaqo Ee Hantidhowraha Guud
10. Muddo Xileedka Hanti Dhawraha Guud
11. Iscasilaadda Hantidhowraha Guud
12. Xil ka Qaadista Hantidhawraha Guud
13. Ku Xigeenka Hantidhawraha Guud.

QEYBTA III: MAAMULKA, SHAQAALAHA IYO XILALKA KALE EE XAFIISKA HANTIDHAWRAHA QARANKA

14. Abuuridda Komishanka Hawlaha Hantidhawrka
15. Xubinnimada Komishanka
16. Xoghayaha Komishanka.
17. Ka Eryida Xafiiska Xubin Ka Mid Ah Komishanka
18. Hawlaha Komishanka Hantidhawrka Qaranka
19. Hagayaasha Qandaraas Bixinta
20. Ka Reebidda Haay'adda Shaqaalaha Dawladda
21. Dalacaadda Shaqaalaha
22. Shuruudaha Shaqo iyo Arrimaha kale Ee Shaqaale
23. Shaqaaleynta Qandaraaslayaasha
24. Qandaraas siinta Shirkadaha Hantidhawrka
25. Hagayaasha Qandaraas Bixinta

26. Obligations and Requirements for Contractors.....	16
27. Length of Contracts with Auditing Firms.....	16
28. Limitations on Services by Auditing Firms	17
29. Authority Granted to Auditing Firms.....	17
30. Reimbursement for Contracted Services.....	17
31. Cost-recovery Fees for the Auditor General	17

PART IV – AUDITING AND REPORTING 18

32. Audits of Public Bodies	18
33. Investigation of Fraud and Irregularities.....	19
34. Annual Reports	20
35. Special Reports	21
36. Presenting Reports to the Speaker of the House of Representatives.....	21
37. Tabling Audit Reports in House of Representatives	22
38. Reports as Public Documents.....	22
39. Public Accounts Committee Review of All Audit.....	22
40. Audit Standards.....	23
41. Access to People, Documents and Property	24
42. Requirement for Bodies to Provide Information	24
43. Access to internal Audit Reports	24
44. Information Gathering Powers.....	25
45. Access to Accounts, Information, Money, and Property.....	26
46. Duty to Give Information Overrides Other Duties and Rights.....	27
47. Communication with Ministers.....	27
48. Responses to Draft Reports.....	28
49. Disclosure of Information	28

PART V—FINANCES AND EXPENSES OF NATIONAL AUDIT

OFFICE	28
50. Funds of Office of Auditor General	28
51. Expenses of Office of Auditor General.....	28
52. Power to Levy Fees.....	28
53. Bank Accounts.....	29
54. Investment of Surplus Funds	29

26. Waajibaadka Iyo Shuruudaha Qandaraaslayaasha
27. Muddada Heshiiska Ee Shirkadda Xisaabaadka
28. Xaddidaada Adeegyada ee ay Bixiyaan Shirkadaha Hantidhawrku
29. Awood Siinta Shirkadaha Baadhista
30. Kawarcelinta Adeegyada La Qandaraasey
31. Fiiga Kawar celinta ee Hanti Dhawraha Guud

QEYBTA V- BAADHISTA IYO WARBIXINTA

32. Baadhista Haay’adaha Dawladda
33. Baadhista khiyaamada iyo Wax Isdaba Marinta
34. Warbixin Sannadeedka
35. Warbixinaha Gaarka ah
36. Soo Hordhigida Warbixinta ee Guddoomiyaha Golaha Wakiillada
37. Keenista Warbixinaha Hantidhawrka Ee Golaha Wakiillada
38. Warbixintu waa Qoraal Dadweynaha u furan
39. Dib U Eegista Gudigga Ilaalinta Hantida Qaranka Ee Dhammaan Warbixinaha Hantidhawrka
40. Heerarka Habsami ee Baadhista
41. Helidda Dadweynaha, Qoraalada iyo Hantida
42. Weydiinta Hay’adaha in ay Siiyaan Warbixin
43. Helidda Warbixinaha Hantidhawrka Gudaha
44. Awoodaha Warbixin Raadinta
45. U Oggolaanshaha Xisaabaadka, Warbixinaha, Lacagta iyo Hantida
46. Waajibka ah in la bixiyo Warbixin Ayaa ka Mudan Xuquuqaha kale iyo Waajibyada kale
47. La xidhiidhidda Wasiirrada
48. Jawaab Celinta Qoridda Warbixinaha
49. Faafinta Xogta

QEYBTA V: MAALIYADDA IYO KHARASHAADKA XAFIISKA HANTIDHAWRKA QARANKA

50. Miisaniyadda Hantidhawraha Guud
51. Kharashaadka Hantidhowraha Guud
52. Awoodda ku soo Rogidda Ajuurada (fees)
53. Xisaabta Baanka (Qandiga Baanka)
54. Maalgashiga Lacagaha Dheeraadka Ah

PART VI – ACCOUNTABILITY OF NATIONAL AUDIT OFFICE 29

55. Presentation of a Draft Annual Plan and a Proposed Budget.....29
56. Review of the Proposed Annual Plan and Budget29
57. Approval of the Annual Plan and Budget29
58. Periodic Reports to the Public Accounts Committee30
59. Submission of Performance and Financial Report.....30
60. Independent Audit.....30
61. Status as a Public Body30

PART VII –OFFENCES AND PENALTIES.....31

62. Offences and Penalties.....31

PART VIII – MISCELLANEOUS 32

63. Protection of Auditor General’s Report from Court Proceedings...32
64. Protection from Liability of Auditor General and Staff of the
National Audit Office32
65. Service of Documents.....32
66. Supremacy of this Act.....32

PART IX – TRANSITION, REPEALS AND SAVINGS33

67. Transfer of Assets and Liabilities33
68. Employees of Office of Auditor General...33
69. Repeal and Savings.....34
70. Official profession of this law.....34
71. Somali Text to Prevail34

QEYBTA VI: LA XISAABTANKA XAFIISKA HANTIDHAWRKA QARANKA

55. Soo Jeedinta Qorshaha Sannadlaha Ah iyo Miisaaniyadda la Soo
Jeediya
56. Dib U Eegista Qorshe Sanadeedka La soo Jeediyey Iyo Miisaaniyadda
57. Ansaxinta Qorshe Sannadeedka Iyo Miisaaniyadda
58. Warbixinaha Muddaalaha ah ee Guddiga Ilaalinta Hantida Qaranka
59. Gudbinta Warbixinta Wax Qabad Iyo Tan Xisaabaadka
60. Baadhis Madax Banaan
61. Meeqaamkiisu Waxa uu Noqon Doonaa Hay’ad Dawladeed

QEYBTA VII. DANBIYADA IYO CIQAABAHA

62. Danbiyada iyo Ciqaabaha

QEYBTA VIII: QAYBO KALA DUDUWAN

63. Dhawrsanaanta Warbixinta Hantidhawraha Guud ee Garmaqallada
Maxkamada
64. Ka Ilaalinta Hantidhawraha Guud iyo Shaqaalihisa Masuuliyadda
Danbi
65. Halka Loogu Geynayo Qoraallada
66. Sarreynta Xeerka

QAYBTA IX. QODOBADA KU MEEL GAADHKA AH IYO NASAKHAADAHA IYO**QODOBADA LA SII DHAWRAYO**

67. Wareejinta Hantida iyo Qaamaha
68. Shaqaalaha Xafiiska Hantidhawraha Guud
69. Nasakhaado iyo Dhawris
70. Dhaqangalka Xeerka
71. Qoraalka Soomaliga ah Ayaa La Raacayaa

PART I – PRELIMINARY

1. Short Title

This Act may be cited as the National Audit Act. It repeals and supersedes Audit Law, (Law No. 5/98).

2. Purpose of the Act

The purpose of the Act is:

- (a) To establish the National Audit Office as an independent corporate body;
- (b) To ensure that the State has an Auditor General with the necessary functions, immunities, and independence;
- (c) To provide for the independent audit of the public sector and related entities;
- (d) To emphasize the Public Accounts Committee’s oversight role; and
- (e) To provide for the continuity of the existing Audit Office.

3. Definitions

- (1) In this Act, unless the context states otherwise the following interpretations apply:
- (a) **“Accounting officer”** means any person designated as such by the Secretary to the Treasury and charged with the duty of accounting for expenditure on any service in respect of which moneys have been appropriated under any act.
 - (b) **“Appropriate Minister”** means, in relation to a statutory body, the Minister exercising authority under any law in respect of such statutory body.
 - (c) **“Appropriation Act”** means any act appropriating revenue in relation to a financial year for such services as are specified in such act.
 - (d) **“Audit Office and Supreme Audit Institution”** are terms that may be used synonymously with the —National Audit Office||.

(e) **“Document”** means any record of information and includes:

QAYBTA 1AAD: GOGOLXAADH

1. Magacdhaw

Xeerkan Waxa Lagu Magacaabi Karaa ‘Xeerka Hantidhawrka Qaranka Soomaaliland’ Xeer Lam. Xxx/2015 waxa uu nasakhayaa Xeer Lr. 5/98).

2. Ujeeddada Xeerka

Ujeeddada xeerku waxa weeyie:

- a) In la abuurto xafiiska Hantidhawrka Qaranka oo ah haay’ad jirta madaxbanaana;
- b) Si loo hubiyo in qaranku leeyahay Hantidhawre Guud oo leh shaqooyinka muhiimka u ah, xasaanada iyo madax banaanida;
- c) Si uu u qabto baadhista madaxa banaan ee dawladda iyo haay’adaheeda la xidhiidha;
- d) Si loo xoojiyo doorarka kor joogto ee Guddiga Ilaalinta Hantida Qaranka;
- e) In uu ina siiyo sii jiridda, Xafiiska Hantidhawrka ee hada jira;

3. Eray-Bixin

- (1) Xeerkan, hadii aanu nuxurku si kale u qeexin tafsiirka soo socda ayaa la raacayaa.
- a) **“Sarkaal Xisaabeed”** waxa looga jeedaa qof kastuu u igmadey shaqadaasi Xoghayaha Qasnadu ama sharci oo loo xilsaarey masuuliyadda shaqada xisaabaadka ama kharashaadka adeeg kasta oo lacag loogu qoondeeyay sida ku cad xeer.
- b) **“Wasiirka ku habboon”** waxa looga jeedaa, marka ay khuseeyso laan dawladeed, wasiirka leh awoodda ku xusan xeer ee khuseeya hay’adaasi dawladeed.
- c) **“Xeerka Qoondada”** waxa looga jeedaa, xeerka qoondeeya dakhliga khuseeya sanad maaliyadeed oo loogu talo galay adeegyada uu cayimay Xeerkaasi.

d) “**Xafiis Hantidhawr**” ama “**Hay’ada Sare ee Hantidhawrka**” waa kalmadaha loo isticmaali karo baddal ahaan “**Xafiiska Hantidhawrka Qaranka**”.

e) “**Qoraal**” waxa looga jeedaa, diwaan kasta oo macluumaad waana

- ✓ anything on which there is writing or an image;
- ✓ anything on which there are marks, figures, symbols, or perforations that have a meaning for persons qualified to interpret them; and
- ✓ Anything from which sounds, images, or writing can be reproduced or extracted with or without the aid of anything else.

(f) “**Expenditure**” means payments of public moneys authorized by House of Representatives through appropriation acts or resolutions, by the Ministry of Finance, or by the Constitution.

(g) “**Financial Audit**” means the work undertaken by the Auditor General to form an opinion on the truth and fairness of the public accounts and the probity, regularity, and value for money with which public bodies have been managed.

(h) “**Officer**” means any person in the employment of the Government.

(i) “**Principal Receiver of Revenue**” means an officer designated as such by the Secretary to the Treasury and charged with the duty of assessing, collecting, and accounting for revenue.

(j) “**Public Accounts Committee**” means the Public Accounts Committee established by The Standing Orders of House of Representatives.

(k) “**Public Accounts**” include the accounts of

- ✓ all central and local government bodies;
- ✓ all bodies in which the State has a controlling interest; and
- ✓ all projects funded by way of loans or grants by any foreign state or international organization.

(l) “**Public Bodies**” means all central and local government bodies and all bodies in which the state has a controlling interest. This will include the courts, universities, and any other public Corporation or institution established by an act of house of Representatives.

- ✓ wax kasta oo ah qoraal ama sawir ku yaalo;
- ✓ wax kasta oo ay ku jiraan astaamo, tirooyin, calaamado, shaanbad qallalan, taas oo macno u leh qofka ku takhasusey in uu turjumo, iyo
- ✓ ☐ Shey kasta oo ay jabaq, muuqaal ama qoraal dib loo soo saari karo ama laga soo dheegan karo iyada oo la isticmaalayo shay kale ama aan la isticmaalayn.

f) “**Kharash**” waxa uu macnihiisu yahay bixinta lacagta dawladda ee uu baarlamaanku ku ansixiyay xeer qoondo ama qaraar, ama Wasaaradda Maaliyaddu, ama Dastuurku.

g) “**Baadhis Xisaabeed**” waxa looga jeedaa shaqada uu qabtey Hantidhawraha Guud si uu u sameyso aragti xagga ansaxsanaanta iyo runimada xisaabaadka dawladda ee Jamhuuriyadda Soomaaliland ah; iyo hufnaanta, nidaaminta iyo baadhista in lacagta loo isticmaalay sida ugu sax roon ee ay maareeyaan hey’adaha dawladdu.

h) “**Maamulaha ama Sarkaalka**” waxa looga jeedaa qof kasta oo shaqaale u ah dawladda.

i) “**Maamulaha Qabta Dakhliga**” waxa looga jeedaa sarkaalka uu Xoghayaha Maaliyaddu u igmaday hawshaasi ee haya masuuliyadda in uu qiimeeyo, ururiyo isla markaana xisaabiyo dakhliga.

j) “**Guddiga Ilaalinta Hantida Qaranka**” waxa loola jeedaa Guddiga Ilaalinta Hantida Qaranka ee lagu sameeyay xeer hoosaadka Golaha Wakiilada.

k) “**Xisaabaadka Dawladda**” waxa ka mid ah xisaabaadka

- ✓ Dhammaan waaxaha dawladda dhexe iyo dawladda hoose.
- ✓ dhammaan haay’adaha ay dawladdu ku leedahay dano ilaaliineed
- ✓ Dhammaan mashaariicda lagu maalgaliyo qaab dayn ahaana ama deeq ay bixisay dawlad qalaad ama urur caalami ahi.

l) **“Haayadaha Dawladda”** waxa loola jeedaa dhamaan haay’adaha dawladda dhexe iyo dawladda hoose iyo dhammaan ururada ay dawladdu ka leedahay dano maamuleed. Waxana ka mid ah maxkamadaha, Jaamacadaha, iyo shirkad kasta oo dawladeed ama machad lagu abuuray Xeer.

(m) **“Public money”** includes all money that comes into the possession of or is distributed by a public body, and money raised by a private body where it is doing so under statutory. Thus public money includes.

- ✓ all money received by a public body, from whatever source;
- ✓ all money received from a public body by a non-public body; and
- ✓ revenues and any trust or other money held, temporarily or otherwise, by an officer in his/her official capacity, either alone or jointly with any other person, whether an officer or not.

Additionally, public accountability may exist for private money where that money is raised under statutory authority.

(n) **“Revenue”** means all tolls, taxes, imposts, rates, duties, fees, fines, penalties, forfeitures, rents, dues, proceeds of sale, and all other receipts of the Government (from Whatever source) over which house of Representatives has the power of appropriation, including the proceeds of all loans raised and all grants and gifts received by the government.

(2) References in this Act to a department include references to a ministry or a regional office.

PART II – THE NATIONAL AUDIT OFFICE AND THE AUDITOR GENERAL

4. Establishment of the National Audit Office

(1) The Office of the Auditor General in existence immediately before the

commencement of this Act is continued in existence subject to the provisions of this Act.

(2) The National Audit Office shall be a body corporate with perpetual succession and an official seal and may sue or be sued in its corporate name and may, subject to the provisions of the Constitution, do, enjoy, or suffer anything that may be done, enjoyed, or suffered by a body corporate.

(3) The National Audit Office shall be headed by the Auditor General
m) **“Lacagta Dawladda”** waxa ku jira dhammaan lacagta uu yeesho, ama u qaybiyo haay’addo dawladeed, iyo lacagta ay ururiyaan shakhsiyaad rayid ahi haddii uu sidaasi farayo xeer. Sidaas darteed lacagta dawladda waxa ku jira:

- ✓ ☐ Dhammaan lacagta ay hesho haay’ad dawladeed, isha ay doontaba ha ka timaadee;
- ✓ ☐ Dhammaan lacagta laga helo haay’ad dawladeed, ee ay ka hesho haay’ad aan dawlad ahayn;
- ✓ ☐ Dakhliga iyo amaanada ama lacagaha kale ee loo hayo, si ku meel gaadh ah, ama si kalaba, ee uu hayo sarkaal ku hawl galaya awooddiisa rasmiga ah, kali ahaan ama isaga oo uu weheliyo qof kasta oo kale, ha noqdo sarkaal ama yuu noqone.

Intaas waxa dheer, la xisaabtanka qaranka waa ay ka jiri kartaa lacagaha gaarka loo leeyahay haddii lacagtaasi lagu ururiyay xeer fasaxaya.

n) **“Dakhliga”** waxa loola jeedaa dhammaan khidmaha laga bixiyo wadooyinka iyo buundooyinka (tolls), cashuuraha, waxyaabaha la soo rogo, tacriifada, waxyaabaha lagu waajibiyo, fiiga, ganaaxa, xukumada [penalties] la wareegida, kirooyinka, cashuuraha waajibay, waxa laga dhaliyo iibka, iyo dhammaan Waraaqaha kale ee lacag qabashada ee dawladda (il kastaba ha ka yimaadaane) taas oo Golaha Wakiiladu uu awood u leeyahay in uu qoondeeyo, oo ay ka mid yihiin waxii laga dhaliyo dhammaan daymaha la ururiyay iyo dhammaan deeqaha iyo hadyadaha ay dawladdu hesho.

2) Tixraacyada xeerkani ee waaxaha waxa ka mid ah tixraacaha wasaaradda ama xafiis gobol

QAYBTA II: XAFIISKA HANTIDHAWRKA QARANKA IYO HANTIDHAWRAHA GUUD

4.. Aasaasidda Xafiiska Hantidhawrka Qaranka

1) Xafiiska Hantidhowraha Guud ee jirey dhaqan galka xeerkan ka hor wuu sii jiri doonaa isaga oo ku dhaqmaya qodobada Xeerkan.

2) Xafiiska Hantidhowrka Qaranku waa hay'ad dawladeed jiritaan abadi ah iyo shaanbad rasmi ah leh magaceeda hay'adeed baa lagu dacwayn karaa waxna ay ku dacwayn kartaa, waxana qaban doona qodobada Distoorka. Waxa ay qaban kartaa, heli kartaa, ama asiibi kara wax kasta oo ay qaban karto, heli karto, ama asiibi kara hay'ad jirta oo madax banaan.

3) Xafiiska Hantidhowrka Qaranka waxa hogaamiya Hantidhowraha Guud.

5. Appointment of the Auditor General

(1) In accordance with Article 114 of the Somaliland Constitution, the appointment of the Auditor General shall be proposed by the President and shall be approved by House of Representatives.

(2) On approval by the House of Representatives, the appointee shall be sworn into office by the Chairperson of the Supreme Court before assuming duty.

(3) The nominee shall not hold office for more than three months whilst awaiting confirmation.

(4) In identifying qualified candidates for the Auditor General's position, the President shall ensure that the candidate:

- (a) is a citizen of Somaliland;
- (b) is suitably qualified and experienced for the post;
- (c) must not have been convicted of any crime involving dishonesty in any country; and
- (d) has fulfilled all tax obligations under the laws of Somaliland.

(5) Once appointed, the Auditor General shall not hold a political position or have a direct or indirect official role in any private or professional body or activity that the Auditor General could profit from or influence through the powers of or position with the National Audit Office.

(6) The Auditor General shall divest himself/herself of any commitments, obligations, or investments which would present a real or perceived

conflict of interest.

(7) The Auditor General may act as an officer of, collaborate with, or participate in the activities of professional auditing or accounting organizations and standard-setting bodies whose activities are not in conflict with the roles and operations of the National Audit Office.

5. Magacaabista Hantidhowraha Guud.

1) Iyada oo la raacayo Qodobka 114 aad ee Dastuurka Soomaaliland magacaabista Hantidhowraha Guud waxa soo jeedinaya Madaxwaynaha waxaana ansixinaya Golaha Wakiilada.

2) Marka ay ansixiyaan Golaha Wakiiladu, qofka la magacaabay waxa xilka u dhaarin doona Gudoomiyaha Maxkamada Sare inta aanu xilka la wareegin.

3) Qofka la soo magacaabay ma hayn karo xafiiska wax ka badan saddex bilood isaga oo sugaya in la ansixiyo.

4) Si loo cayimo qof u qalma xilka Hanti Dhawraha Guud, Madaxweynuhu waxa uu hubin doonaa in musharaxu:

- a) yahay muwaadin reer Soomaaliland ah;
- b) qof si habboon ugu qalma khibradna u leh jagadaasi;
- c) Waa in aan hore dalna ugu xukumin wax danbi ah oo la xidhiidha tuugo, khiyaamo ama aamin daro;
- d) Waa in aanay ku baaqan dhammaan waajibaadkiisa cashuureed ee lagu jideeyay xeerasha Soomaaliland.

5) Marka la magacaabo, Hantidhowraha Guud: Ma qaban karo Jago siyaasadeed ama kuma yeelan karo door rasmi ah si toos ah iyo si aan toos aheyn midnaba haay'ad kasta oo aan dawladda ka mid aheyn ama urur xirfadeed ama hawl kasta oo ay faa'iido ka soo gali karto isaga/iyada oo isticmaalayaqalqaalada ay keentay awoodda ama jagada Xafiiska Hantidhowrka Qaranku;

6) Wuu ka baxayaa wixii balamo ah ee uu galey waajibaadka ama maalgashiyada, keeni kara in danuhu iska hor yimaadaan oo jira ama la malayn karo.

7) Hantidhawraha Guud wuxa uu noqon karaa sarkaalka, la shaqeyn kara, ama ka qeybgala hawlaha mihnadeed ee ururada baadhista ama xisaabinta iyo ururada dajiya heerka habsamida kuwaasoo shaqadoodu ayna ka hor imanayn doorka iyo hawlgalada xafiiska Hantidhawrka

6. Functions of the Auditor General

(1) The duly appointed Auditor General Shall be the head of the National Audit office and the external auditor for the public sector.

(2) He/she shall have complete discretion in discharging the external auditor's responsibilities to examine and report on public accounts, and on the receipt, disbursement, and control of public moneys and to promote greater economy, efficiency, and effectiveness in the use of such money.

(3) In the exercise of these functions, the Auditor General shall not be subject to the direction or control of any person or authority.

(4) The Auditor General shall be the accounting officer and the chief executive of the National Audit Office.

(5) The Auditor General shall represent the National Audit Office as the head of the Supreme Audit Institution of the Republic with the International Organisation of Supreme Audit institutions (INTOSAI), the Commonwealth Auditor Generals, and other international accounting and auditing organisations and standard-setting bodies

7. Independence of the Auditor General

(1) The Auditor General shall act independently in the exercise and performance of his/her functions, duties, and powers.

(2) The Auditor General and his/her staff shall be immune from legal prosecution in the normal discharge of his/her duties during the period of his/her office or after he/she has left office.

(3) Before undertaking his/her duties, the Auditor General shall take an oath, administered by the Chairman of the Supreme Court pledging to perform honestly and impartially the duties of the office, abide by the laws of Somaliland, and uphold the Constitution.

6. Shaqooyinka Hantidhawraha Guud.

1) Hantidhawraha Guud ee sida dhamaystiran loo soo magacaabay waxa uu noqon doonaa Madaxa Xafiiska Hantidhawraha Qaranka iyo hanti dhawrka dibadeed ee waaxaha dawladda.

(2) Waxa uu awood buuxda u leeyahay in uu guto masuuliyadaha hantidhawrka dibadeed si uu u baadho ugana war bixiyo Xisaabaadka Dawladda, iyo qabashada, kharash bixinta, iyo ilaalinta lacagta dawladda iyo in uu kor u qaado koboca dhaqaalaha, hufnaanta iyo in si wax ku ool ah loo adeegsado lacagtaasi.

(3) Marka uu gudanayo hawlahaasi, Hantidhawraha Guud kama amar qaadan doono qofna ama haay'adna;

(4) Hantidhawraha Guud waxa uu noqon doonaa sarkaalka xisaabeed waxana uu noqon doonaa sarkaalka fulinta ah ee ugu sareeya Hantidhawrka Qaranka.

(5) Hantidhawrka Guud waxa uu ku matali doonaa Xafiiska Hantidhawrka Qaranka isaga oo ah madaxa Haay'adda Hantidhawr ee Sare ee Jamhuuriyada Soomaaliland xubinimada Ururka Caalamiga ah ee hay'adaha Hantidhawr ee Sare (INTOSAI), Hantidhawrayaasha Guud ee Dalalka Barwaaqo-sooranka, iyo ururada kale ee caalamiga ah ee baadhis ama xisaabaad iyo ururada heerarka habsami dejiya (xadida) (standard setting bodies)

7. Madax Banaanida Hanti Dhawraha Guud

1) Hanti Dhawraha Guud wuxuu u dhaqmi doonaa si madax bannaan marka uu gudanayo shaqooyinkiisa, waajibaadkiisa iyo awoodihiisa.

2) Hantidhawraha Guud waxa uu yeelan doonaa xasaanad in lagu soo dacweeyo marka uu si caadi ah u wato waajibaadkiisa waqtiga uu xilka hayo ama marka uu xilka ka dago.

3) Inta aanu xilka la wareegin, Hanti Dhawraha Guud waxa uu qaadan doonaa dhaarta, uu maamulayo Gudoomiyaha Maxkamada Sare isaga oo balanqaadaya in uu u guto sidaacad ah oo dhexdhexaada waajibaadka xafiiska, uu adeeci doono xeerasha Soomaaliland, isla markaana kor u qaadi doono Dastuurka.

(4) For the purpose of discharging the functions of the Office, the Auditor General, subject to the provisions of this Act, may do anything and enter into any transactions necessary to ensure the proper performance of these functions. This shall include, but not be limited to:

- (a) appointing such staff as he/she considers necessary to discharge these functions;
- (b) establishing and implementing a comprehensive human resource management system and policies for managing such staff ;
- (c) developing and maintaining such systems, whether by computer or other means, for the collection, storage, analysis, and retrieval of relevant information; and
- (d) promulgating procedures for conducting audit work.

8. Regulations

(1) The Auditor General may, with the approval of the House of Representatives, by statutory instrument make regulations generally for giving effect to the provisions of this Act and for its due administration and implementation.

(2) The Auditor General may issue manuals, instructions, and guidelines, as the need arises, to further clarify specific responsibilities and tasks related to the implementation of this Act and the Regulations.

9. Conditions of Service of the Auditor General

Subject to Article 10, the salary, superannuation, benefits, and

other conditions of service for the Auditor General shall be the same as those for the Chief Justice of Somaliland.

10. Term of Office

Subject to attainment of mandatory retirement age, the Auditor General shall hold office for a term of five (5) years renewable for another term of five (5) years only.

- 4) Si uu u guto hawlihiisa xafiis, Hanti Dhawraha Guud, isaga oo waafaqaya qodobada Xeerkan, waxa uu samayn karaa wax kasta waxaanu gali karaamacaamilkasta oo lagama maarmaan u ah si uu u hubiyo in uu si hufan u qabsaday waajibaadkiisa. Waxa kuwan ku jiri doona, laakiin aan ku koobnaan doonin:
- a) Magacaabista shaqaalaha uu u arko lagama maarmaan in ay u yihiin in ay gutaan hawlaha;
 - b) In uu aasaaso isla markaana fuliyo nidaam dhan oo lagu maamulo shaqaalaha iyo siyaasadihii lagu maamuli lahaa shaqaalaha;
 - c) Samaynta iyo ku dhaqanka nidaamyadaasi, ha noqoto koombuutar ahaan ama si kalaba'e, ururinta, kaydinta, lafa gurka, iyo dib-u-adeegsiga warbixinta khuseysa;
 - d) Baahinta habraacyada loo fusho hawlaha baadhiseed.

8. Xeeridaamiya

1) Hantidhawrka Guud, marka ay Golaha Wakiiladu u ansixiyaan wuxuu sameyn karaa xeer niddaamiyaal guud isagoo dhaqan galinaya Xeerkan iyo waajibaadka maamulka iyo dhaqan galinta dhamayska tiran.

2) Hantidhawraha Guud wuxuu soo saari karaa buug hagayaal ah (manuals), tilmaan-bixino iyo nidaam la raaco hadba sida ay baahidu u timaado ama u soo baxdo, si uu u cadeeyo Masuuliyadaha khaaska ah

9. Shuruudaha Shaqo Ee Hantidhowraha Guud.

Iyada oo la raacayo Qodobka 10naad, mushaharka, gunada hawlgab, xuquuqda iyo shuruudaha shaqo ee kale ee Hantidhawraha Guud waxey isku mid noqonayaan Gudoomiyaha Maxkamada Sare.

10. Muddo Xileedka Hanti Dhawraha Guud

Iyada oo loo eegayo gaadhida da'da hawlgabka qasabka ah, Hanti Dhawraha Guud waxa uu xafiiska hayn doonaa muddo dhan shan sanno oo loo cusboonaysiin karo oo kali ah shan sanno oo kale.

11. Resignation of the Auditor General

Should an Auditor General elect to resign before the expiration of his contract period or the mandatory retirement age, he/she shall provide notice of at least three (3) months before the proposed separation date so that the Public Accounts Committee, the President, and the House of Representatives have sufficient time to select a qualified successor according to the requirements of Section 9.

12. Removal of the Auditor General

- (1) The Auditor General may be removed from his/her office only by the provisions Article 114 of the Constitution and this section of this Act.
- (2) The Auditor General may be removed from office only on the grounds of inability to discharge the functions of his/her office (whether arising from infirmity of body or mind or any other cause whatsoever) or for misconduct.
- (3) The Auditor General shall be removed from office by the President if the question of his/her removal from office has been referred to a House of Representatives tribunal appointed under this article and the tribunal has recommended to House of Representatives that the Auditor General ought to be removed from office for inability as aforesaid or for misconduct.
- (4) If the Chair of the Public Accounts Committee advises that the question of removing the Auditor General from office under this article ought to be investigated then:
 - (a) House of Representatives shall appoint a tribunal, which shall consist of a Chairperson and no fewer than two other members, selected by House of Representatives after consultation with the Judicial Service Commission from among persons who hold or have held office as a judge of a court having unlimited jurisdiction in civil and criminal matters, or a court having jurisdiction in appeals from any

11. Iscasilaada Hantidhowraha Guud

Haddii ay dhacdo in Hantidhowraha Guud ee la doortey is casilo ka hor da'dii hawlgabka ee qaanuuniga ahayd, waa in uu bixiyaa ogeysiin ugu yaraan ah saddex bilood ka hor xiliga shaqo ka tagista la soo jeediyey. Si Madaxweynaha iyo Gudida Xisaabaadka Dawladda, iyo baarlamaanku u helaan muddo ku filan oo ay kusoo magacaabaan badalkiisa oo leh khibrad iyada oo la raacayo shuruudaha Qodobka 9aad ee Xeerkan.

12... Xil ka Qaadista Hantidhowraha Guud

- 1) Hanti Dhawraha Guud waxa kali ah oo xilka lagaga qaadi karaa oo kaliya sida ku cad Qodobada 114 ee Dastuurka iyo Qodobada Xeerkan.
- 2) Hantidhowraha Guud waxa xilka xafiiska lagaga qaadi karaa kaliya karti la'aan uu gudan kari waayo hawlahii xafiiskiiska (taas oo ka dhalatay hawl gab dhinaca jidhka ah ama maskaxda ah ama sabab kasta oo kale waxa ay doontaba ha noqotee) ama anshax daro.
- 3) Hanti Dhawraha Guud waxa xafiiska ka qaadi kara Madaxweynaha marka sababta su'aasha xilka qaadistiisa xafiiska loo gudbiyo gudi garsoor oo golaha wakiilada oo lagu magacaabay si waafaqsan qodobkan gudidaasina ay kula taliso Golaha Wakiilada in Hanti Dhawraha Guud in laga qaado xafiiska sabab ah awood daro ama anshax daro.
- 4) haddii uu Gudoomiyaha Gudida Ilaalinta Hantida qaranku uu ku talo bixiyo in la baadho eriga Hantidhowraha Guud ee qodobkan ku xusan in la baadho :
 - a) Golaha Wakiiladu wuxuu soo magacaabayaa gudi garsoor oo ka koobnaaneysa Gudoomiye iyo in aan ka yareyn laba xubnood oo kale, oo laga soo xuley Golaha Wakiilada marka ay la tashadaan Gudiga Cadaalada xubnaha soo qabtay ama haya xafiis garsoore ka tirsan Maxkamadda Rafcaanka ama Maxkamada Sare kuwaas oo u qalma loona ogolyahay in

such court or who are qualified to be admitted to practise in Somaliland as attorneys-at-law and have been so qualified for such period as is prescribed by the Organisation of Judiciary Law; and

- (b) that tribunal shall enquire into the matter and report on the facts thereof to the House of Representatives and recommend whether the Auditor General ought to be removed.
- (5) The provisions of the Organization of Judiciary Law shall apply in relation to tribunals appointed under this Section.
- (6) If the question of removing the Auditor General from office has been referred to a tribunal under this article, the President, acting in accordance with the advice of the House of Representatives, may suspend him/her from performing the functions of the office, and any such suspension may at any time be revoked by the President, acting in accordance with such advice as aforesaid, and shall in any case cease to have effect if the tribunal recommends to the President that the officer should not be removed from office.

13. Deputy Auditor General

- (1) Subject to and in accordance with the provisions of this Act, a person is to be appointed or promoted as Deputy Auditor General, and the person so appointed or employed is to perform such functions as the Auditor General directs.
- (2) On appointment or promotion as Deputy Auditor General, the appointee shall be sworn into office by the Chairman of the Supreme Court before assuming duty.
- (3) The Deputy Auditor General:

ay noqdaan qareen una qalmay xilkaasi muddo aan ka yarayn sida uu dhigayo Xeerka Nidaamka Garsoorku.

b) Gudidaasi garsoor waxa ay baadhi doonaan arrinka una warbixin doontaa xaqiiqooyinka Golaha Wakiilada waxana ay kala talin doonaan in Hanti Dhawraha Guud xilka laga qaado iyo in kale.

5) Qodobada Xeerka Nidaamka Garsoorka ayaa loo adeegsan doonaa wixii xidhiidh la leh gar maqalka lagu xusay Qodobkan.

6) Haddii xil ka qaadista xafiiska Hantidhawraha Guud loo gudbiyo gudida garsoor sida ku cad Qodobkan, Madaxweynuhu, isagoo raacaya talada Golaha Wakiilada, wuxuu ka xayiri karaa sii wadista hawlaha xafiiska, xayiraadaasina waxa ay joogsan doontaa in ay sii socoto mar kasta oo gudida garsoor kula taliyaan Madaxweynaha in masuulka aan laga eryin xafiiska.

13. Ku Xigeenka Hantidhawraha Guud.

1. Iyada oo la raacayo qodobada xeerkan, qof ayaa loo magacaabi doonaa ama loo dalacsiin karaa in uu noqdo Ku Xigeenka Hantidhawraha Guud kaasoo gudanaya hawlaha uu Hantidhawraha Guud ku amro.
2. Ku Xigeenka Hantidhawraha Guud waxa u dhaarinaya xafiiska Gudoomiyaha Maxkamada Sare ka hor inta aanu bilaabin shaqadiisa/shaqadeeda.
3. Ku xigeenka Hantidhowraha guud:

- (a) Is to act as Auditor General during any illness, suspension, or absence of the Auditor General, and during any vacancy in that office; and
- (b) While so acting, is to exercise the powers and perform the functions of the Auditor General and receive a salary at the same rate as that payable to the Auditor General.

(4) Any act or thing done by the Deputy Auditor General in the exercise of powers and performance of functions of the Auditor General has the same effect as if it were done by the Auditor General.

(5) Any act or thing that is required under a written law to be done to, by reference to or in relation to the Auditor General, is taken to be effectually done if done to, by reference to or in relation to the Deputy Auditor General when the Deputy Auditor General is acting in the office of Auditor General.

(6) The Deputy Auditor General, when acting in the office of Auditor General, has the same immunities and independence as the Auditor General.

PART III – GOVERNANCE, STAFF, AND OTHER APPOINTMENTS OF THE NATIONAL AUDIT OFFICE

14. Provision of an Audit Service Commission

Subject to the provisions of this Act, the National Audit Office shall have a governing body, to be known as the National Audit Commission referred to in this Act as the Commission.

15. Composition of the Commission

The Commission shall consist of:

- (a) Chairman and four (4) other members appointed by the President, subject to the approval of the House of Representatives;
- (b) The Auditor General;

(c) The Director General, Civil Service Commission or his representative, who shall not be below the rank of the equivalent of Director in the Public Service.

a) Wuxuu noqonayaa Kusimaha Hantidhawraha Guud, xiliyada uu xanuunsanayo, shaqada laga joojiyo/xayiro ama maqnaanshaha Hantidhawraha Guud, iyo xiliyada uu banaanaado xafiiskaasi,

b) Marka uu kusimaha yahay, wuxuu yeelanayaa awoodahaa waxaanu gudanayaa hawlaha Hantidhawraha Guud waxaanu qaadanayaa mushahar la mid ah kii la siinayey Hantidhawraha Guud.

4. Fal kasta ama wax kasta oo uu sameeyey ku Xigeenka Hantidhawraha Guud isagoo isticmaalaya awood gudanayana hawlaha Hantidhawraha Guud waxa ay yeelanaysaa saameyn la mid ah sidii hawl uu qabtay Hantidhawraha Guud.

5. fal kasta ama wax kasta oo xeer farayo in la qabto, oo xidhiidh la leh Hantidhawraha Guud, waxa loo qaadan doonaa in si hufan loo qabtay marka laga hadlayo kuxigeenka Hantidhawraha Guud haddii Ku-xigeenka Hantidhawraha Guud uu ku sime ahaan ku hayo xafiiska Hantidhawraha Guud.

6. Ku xigeenka Hantidhawraha guud, marka uu yahey kusimaha xafiiska Hantidhawraha Guud, wuxuu leeyahey Xasaanadda iyo madaxbanaanida Hantidhawraha Guud

QEYBTA III: MAAMULKA, SHAQAALAHA IYO XILALKA KALE EE XAFIISKA HANTIDHAWRAHA QARANKA

14 Abuuridda Komishanka Hawlaha Hantidhawrka

Iyada oo la raacayo Qodobada Xeerkan, Xafiiska Hantidhawrka Qaranku waxa uu yeelan doonaa, gudi maamul oo loo yaqaan Komishanka Hawlaha Hantidhawrka iyada oo Xeerkan dhexdiisa loogu yeedhi doono "Komishanka".

15. Xubinnimada Komishanka.

Komishanku waxa uu ka koobnaanayaa:

- a) Gudoomiye iyo afar xubnood kale oo uu magacaabo Madaxweynahu, oo ay shardi tahay in ay ansixiyaan Golaha Wakiiladu;
- b) Hantidhawraha Guud;

c) Agaasimaha Guud, Haay'ada Shaqaalaha Dawladda ama wakiilkiisa, kaas oon ka hoosayn doonin darajo u dhiganta Agaasime GudidaShaqaalaha.

16. Secretary of the Commission

The Auditor General shall provide a secretary of not below the rank of Director at the National Audit Office for the Commission.

17. Removal from Office as Member of the Commission

A member of the Commission other than the Auditor General and the representative of the Civil Service Commission may be removed from office by the President, acting on the advice of the House of Representatives for inability to perform the function of his office, arising from infirmity of mind or for misconduct.

18. Functions of the National Audit Commission

The Commission shall handle all matters of recruitment, promotion and discipline of members of staff of the National Audit Office and the Commission, and other staff matters, including pensions and retirement issues.

19. Appointment of Staff

- (1) Subject to a request by the Auditor General, stating the caliber of staff required for the efficient performance of the functions of the National Audit Office, the National Audit Commission shall recruit such staff for the National Audit Office.
- (2) Such requests shall be executed and discharged within a reasonable period as requested by the Auditor General.
- (3) Appoint officers and other employees of the National Audit Office other than the Auditor General.
- (4) Pursuant to this section, the Commission may hold consultations with the Civil Service Commission but the decision on any matter relating to staff is subject to the approval of the Commission.
- (5) All appointments of staff to positions by the Commission shall be widely advertised, and written examinations and interviews conducted to ensure the engagement of qualified candidates.

16. Xoghayaha Komishanka.

Hantidhowraha Guud wuxuu keeni doonaa xoghayaha Komishanka, qof aan darajo ahaan ka hooseynin agaasime waaxeed oo ka tirsan Xafiiska Hantidhawrka Qaranka.

17. Ka Eryida Xafiiska Xubin Ka Mid Ah Komishanka.

Xubinta ka mid ah Komishanka ee aan aheyn Hantidhawraha Guud iyo Gudoomiyaha Haay'adda Shaqaalaha waxa ka eryi kara xafiiska Madaxweynaha, Isagoo cuskanaya Talo-bixinta Golaha Wakiilada, waxana lagaga eryi karaa awood dari ka dhalatay hawlgab xaga maskaxda ama jidhka ah ama anshax daro.

18. Hawlaha Komishanka Hanti Dhawrka Qaranka

Komishanku waxa ay qabanayaan dhammaan arrimaha shaqo qorista, dalacsiinta, guno hawl gabka, iyo anshax marinta xubanaha shaqaalaha xafiiska Hantidhawraha Qaranka, iyo Komishanka.

19. Magacaabista Shaqaalaha.

1. Iyadoo la raacayo codsiga ka yimid Hantidhawraha Guud ee sheegaya muga shaqaalaha loo baahan yahey si uu si hufan u guto hawlaha xafiiska Hantidhawraha Guud, Komishanku waxey qori doonaan shaqaalahasi Xafiiska Hantidhawraha Qaranka.
2. Codsigaasi waxa lagu fulin doonaa laguna gudan doonaa waqti macquula sida uu codsado Hantidhawraha Guud.
3. Waxa uu soo magacaabi saraakiisha iyo shaqaalaha kale ee Komishanka ee aan aheyn kuwa Hantidhawraha Guud.
4. Iyadoo la raacayo Qodobkan, Komishanku waxey wada tashi la yeelan doonaan Haay'adda Shaqaalaha Dawladda arrimaha shaqa siinta, balse go'aanka arimahaasi la xidhiidhaa waxa samayn doona Komishanka Hantidhawrka Qaranka.
5. Dhammaan magacaabista shaqaalaha loo magacaabo jagooyinka Komishanka si balaadhan ayaa loo xayeysiinayaa waxaana laga qaadayaa imtixaano qoraal ah iyo wareysiyo si loo hubiyo helitaanka, tartamayaal u qalma oo takhasus u leh.

20. Exception from Public Service Commission

Employees in the National Audit Office shall be considered to be in an excepted service. They are not part of the public service nor are they subject to any of the rules, regulations, or procedures promulgated by Public Service Commission

21. Promotion of Staff

- (1) The Auditor General shall recommend to the Commission for promotion, staff of his office who are due and qualified for such promotion.
- (2) No staff so recommended by the Auditor General and meets all the conditions for promotion shall be denied promotion or have his promotion delayed unnecessarily.

22. Condition of Service and Other Staff Matters

- (1) The Commission shall determine the terms and conditions of service of officers and employees of the National Audit Office, other than the Auditor General.
- (2) The Commission shall handle matters relating to discipline of staff of the National Audit Office as may be referred to it by the Auditor General.
- (3) The Commission shall handle all other matters of the National Audit Office and the Commission, including matters relating to pensions, retirement issues and benefits, and matters relating to its conditions of service and discipline of the Commission's staff.
- (4) The staff of the Commission shall swear to an oath of secrecy in the performance of their duties.

23. Employment of Contractors

In the discharge of his/her duties, the Auditor General may engage the services of specially qualified individuals or accounting or other firms to serve on a contract basis for limited engagements, including those required as part of agreements with international organisations, but all audit opinions shall remain those of the Auditor General.

20.Ka Reebidda Haay'ada Shaqaalaha Dawladda

Shaqaalaha/Hawlwadeenada xafiiska Hantidhawrka Qaranka waxa loo tixgalin doonaa saraakiil dawladeed laakiin kamana mid aha lagumana dhaqayo xeer hoosaadyada, wareegtooyinka, iyo xeer nidaamiyayaasha kale ee ay faafiyeen Haay'ada Shaqaalaha Dawladdu.

21. Dalacaada Shaqaalaha.

1. Hantidhawraha Guud waxa uu u soo jeedin doonaa Komishanka dalacaada, shaqaalaha xafiiskiisa kuwaas oo ah qaar u qalma dalacsiintaasi.
2. Ma jireyso xubin ka mid ah shaqaalaha oo uu Hantidhawraha Guud ku soo talo bixiyay, xubintaasi oo koobsatay dhammaan shuruudaha lagu dalaco oo loo diidi doono inuu dalacaa ama dalacaadaasi si aan daruuri ahayn dib loogama dhigi karo.

22. Shuruudaha Shaqo iyo Arrimaha kale Ee Shaqaale

- (1) Komishanku wuxuu: go'aaminayaa shuruudaha iyo macluumaadka/xaaladaha adeeg ee saraakiisha iyo shaqaalaha xafiiska Hantidhawrka Qaranka, een ahayn Hantidhawraha Guud;
- 2) maaraynayaa arrimaha la xidhiidha anshax marinta shaqaalaha xafiiska Hantidhawrka Qaranka, sida uu u soo gudbiyo Hantidhawraha Guudi, iyo
- 3) Maaraynayaa dhammaan arrimaha shaqaaleynta ee xafiiska Hantidhawrka Qaranka iyo Komishanka, taas oo ay ku jirto arrimaha la xidhiidha gunada hawlgabka, arrimaha hawlgabka iyo xuquuqda, iyo waxyaabaha la xidhiidha shuruudaha shaqo iyo anshax marinta shaqaalaha Komishanka.
- 4). Shaqaalaha Komishanku waxa ay ku dhaaran doonaan dhaarta sir haynta marka ay gudanayaan shaqooyinkooda.

23. Shaqaaleynta Qandaraaslayaasha.

Isaga oo gudanaya waajibaadkiisa, Hantidhawraha Guudi, waxa uu la macaamili karaa adeegyada askhaasta si gaar ah ugu takhasusay xisaabaadka ama shirkadaha kale si ay heshiis ahaan ugu qabtaan hawlo xadidan oo ay ku jiraan kuwa looga baahanyahay sabab ah in ururo caalami ahi dhinac ka yihiin heshiiska, balse dhammaan aragtida baadhiseed (audit opinion) waxa ay ahaan doonaan kuwa Hantidhawraha-Guud

24. Contracts with Auditing Firms

Authority to contract with auditing firms to provide external audit services, conduct evaluations, and review programmes and projects for public sector bodies shall be vested completely and solely with the Auditor General. Auditing firms in public practice are precluded from providing any audit services to public sector bodies except as designated in this Act.

25. Guidelines for Contracting

In contracting with technical experts or auditors from private firms, the Auditor General shall take the following steps:

- (a) Recruiting and setting their terms of employment and remuneration,
- (b) Consulting with the Audit Service Commission,
- (c) Awarding the contract,
- (d) Determining the manner in which the required work shall be completed,
- (e) Approving the audit plan and audit procedures (scope and methodology) for the assignment,
- (f) Reviewing the work papers and reports prepared by the contractor, and
- (g) Requesting additional work (if he/she deems that to be necessary to satisfy the terms of the contract).

26. Obligations and Requirements for Contractors

In executing their responsibilities, persons engaged under contract with the National Audit Office shall be required to follow auditing standards approved for use by the Auditor General and shall be subject to the policies and procedures of his/her office.

27. Length of Contracts with Auditing Firms

Auditing firms shall not serve on contract as auditors for the same body for a period of three (3) years renewable by another term of three (3) years only.

24. Qandaraas siinta Shirkadaha Hantidhawrka.

Awoodda in heshiis lala galo shirkad hantidhawr si ay u bixiso adeeg baadhis dibadeed, u samayso qiimayn, dib u eegto barnaamijyada iyo mashaariicda qaybta dawladda iyo haay'adaheeda waxa si dhamaystiran u yeelan doona gaar ahaanteedda Hantidhawraha Guud. Shirkadaha hantidhawriseed ee wada adeeg dawladeed waxa laga reebay in ay siiyaan adeeg baadhiseed haay'adaha dawladda marka laga reebo sida uu Xeerkani faro.

25. Hagayaasha Qandaraas Bixinta

Marka heshiis lala galayo khubaro farsamo yaqaan ah ama hantidhawrayaal shirkad gaar loo leeyahay, Hantidhawraha guud wuxuu qaadayaa talaabooyinka soo socda:

- a) Shaqo qorista iyo dajinta shuruudaha shaqo qoriseed iyo xuquuqdooda.
- b) Waxa uu la tashan doonaa Komishanka Adeega Hantidhawrka;
- c) Bixinta qandaraaska;
- d) Cayimi doonaa qaabka hawsha loo baahanyahay loo dhamays tiri doono;
- e) Ansixin doonaa qorshaha baadhiseed iyo nidaamyada baadhiseed (baaxada iyo habka) (scope and methodology) hawshaasi leedahay;
- f) Dib u eegi doonaa waraaqaha shaqo iyo warbixinaha ay diyaariyeen qandaraasluhu;
- g) Haduu u arko in ay tahay lagama maarmaan in la dhamays tiro shuruudaha heshiiska, waxa uu dalban doona shaqo dheeraad ah.

26. Waajibaadka Iyo Shuruudaha Qandaraaslayaasha.

Marka ay gudanayaan masuuliyadaha, dadka heshiiska kula jira Xafiiska Hantidhawrka Qaranku waxa looga baahanyahay in ay raacaan nidaamka baadhiseed ee uu Hantidhawraha Guud in la isticmaalo ansixiyay waxana ay raaci doonaan siyaasadaha iyo nidaamyada Xafiiskaasi.

27. Muddada Heshiiska Ee Shirkadda Xisaabaadka.

Shirkadaha xisaabaadka kuma adeegi karaan qandaraas ahaan iyaga oo fulinaya hawl hantidhawris ah isla haay'ad kaliya in ka badan saddex sanadood oo xidhiidh ah. Iyada oo saddex sanno oo kale loo cusboonaysiin doono

28. Limitations on Services by Auditing Firms

Auditing firms or their associated bodies shall not provide any other services, including tax or accounting advice or management consulting services, to anybody for which they serve as an external auditor.

29. Authority Granted to Auditing Firms

Individuals or firms acting under contract with the Auditor General shall execute their contractual obligations in a professional manner, adhering to the terms of their contract and according to their professional code of conduct and ethics. Accordingly, they shall be deemed to have the same authority and responsibilities as the Auditor General and his/her staff with respect to access to information, production of documents, inspection of bank accounts, and disclosure of information.

30. Reimbursement for Contracted Services

When the National Audit Office contracts auditing firms to meet requirements of donors, international organizations, or foreign bodies, the fees for such contracted services shall be paid by the agency receiving such services.

31. Cost-recovery Fees for the Auditor General

When the Auditor General renders a service to bodies other than central government agencies or a foreign-funded project, he/she may charge a cost-recovery fee and such fees shall be paid into the Consolidated Fund.

28. Xadidaadda Adeegyada ee ay Bixiyaan Shirkadaha Hantidhawrku
Shirkadaha hantidhawrka ama haay'adaha la bahda ahi ma siin karaan adeegyo kale, oo ay ku jirto talo cashuureed ama talo xisaabeed ama adeegyada la talin maamul, cid ay ugu adeegeen hantidhawr dibadeed ahaan.

29. Awood Siinta Shirkadaha Baadhista

Shakhsiyaadka ama shirkadaha ku adeegaya heshiis ay la galeen Hantidhawrka Guud iyaga oo waafaqaya shuruudaha heshiiskooda, waxa ay u fulin doonaan waajibkooda heshiis qaab mihnadnimo leh, iyaga oo raacaya xeerka anshaxa ee mihnadooda. Sidoo kale, waxa ay leeyihiin awood iyo masuuliyad la mid ah shaqaalaha Xafiiska Hantidhawrka Qaranka marka laga hadlayo in ay helaan macluumaadka, soo saarida qoraalada, baadhida xisaabsocotada baananka iyo daah furidda macluumaadka.

30. Kawarcelinta Adeegyada La Qandaraasey

Marka uu heshiis la galo xafiiska hantidhowrku shirkadaha hantidhawrka si loo gaadho shuruudaha deeq bixiyayaasha, khidmada adeegyada qandaraaska lagu bixiyay waxa bixin doona wakaaladda loo qabtay adeegaasi.

31. Fiiga Kawar celinta ee Hanti Dhawraha Guud

Haddii Hanti Dhawraha Guud uu siiyo adeeg haay'adaha aan ahayn haay'ada dawladda dhexe ama mashruuc dibad laga maalgalinayo, waxa uu/ay ku dalici doonaa fiiga kawar celinta fiigaasina waxa lagu dari doonaa Sanduuqa Dakhliga Guud.

PART IV – AUDITING AND REPORTING

32. Audits of Public Bodies

1. The Auditor General is the external auditor of every public body, and has the responsibility and authority to perform financial, compliance, and performance audits.
- (2) The utilization of green ink is preserved solely for the National Audit Office. The financial management units of public institutions shall not make use of green ink, in whatever form.
- (3) In completing financial and compliance audits, the Auditor General shall examine in such manner as he/she deems necessary the accounts of all accounting officers and principal receivers of revenue and of all persons entrusted with the collection, receipt, custody, issue, sale, transfer, or delivery of any stamps, securities, stores, or other government property and any other officers which he/she considers necessary. In the conduct of his/her examinations, the
 - (a) Accounting Auditor General shall ascertain whether: records have been faithfully and properly maintained;
 - (b) Rules, procedures, and internal controls are sufficient to secure effective control of the assessment, collection, and proper allocation of revenues;
 - (c) all money expended and charged to an appropriation account has been applied to the purpose or purposes for which House of Representatives intended and with due regard to ensuring effective internal control; and
 - (d) Internal controls, rules, and procedures established and applied are sufficient to safeguard the control of stores and other public assets.

QEYBTA IV- BAADHISTA IYO WARBIKINTA

32. Baadhista Haay'adaha Dawladda

- 1) Hantidhowraha Guud waa Hantidhawrka dibadeed ee haay'ad kasta oo dawladeed ah wuxuuna leeyahay masuuliyadda iyo awood uu ku guto kuna qabto baadhis xisaabeed, baadhis wax qabad iyo baadhis in nidaamka la raacay (financial, compliance, and performance audits).
- 2) Isticmaalka khadka doogada ah waxa loo ogolyahay oo kaliya Xafiiska Hanti Dhawrka Qaranka. Waaxaha Maamula Maaliyadda ee haay'adaha dawladdu sinaba uma isticmaali karaan khadka doogada ah.
- 3) Marka uu fulinayo Baadhista Maaliyadeed, baadhista wax qabad, iyo Baadhist waafaqsanaanta nidaamka iyo tan xisaabeed, Hantidhawraha Guud waxa uu baadhi doonaa qaabka uu u arko lagama maarmaan xisaabaadka iyo saaraakiisha xisaabeed iyo maamulayaasha qabta dakhliga iyo dhammaan shakhsiyaadka lagu aaminay ururinta, helida, gacan ku haynta, soo saaridda, iibka iyo kala wareejinta ama keenida wax shaanbado ah, damaanado ah, bakhaaro ah ama hanti kale oo dawladeed ah iyo saraakiisha uu u arko lagama maarmaan. Marka uu gudanayo baadhistiisa/teeda, hanti dhawraha guud wuxuu hubsan doonaa in:
 - a) In diwaanada xisaabta si daacad ah oo nidaamsan loo isticmaalay;
 - b) In shuruucda, nidaamyada iyo dabar gudeedyadu (nidaamka hubinta guduhu) ay ku filan yihiin in ay horseedaan ilaalin wax ku ool leh oo qiimeeyn ah, ururin iyo qoondeyn sax ah oo dakhli leh;
 - c) Dhammaan lacagaha la kharashgareeyey ee lagu dalacay xisaabta qoondada in loo isticmaaley ujeedadeedii ama ujeedooyinkii uu Golaha Wakiiladu ugu talagalay iyada oo dhugna loo lahaa hubinta dabar gudeed (nidaam hubin gudeed) oo wax ku ool ah.
 - d) Dabar gudeedyada (nidaamka hubinta gudaha), xeer nidaamiyayaasha, nidaamyada la sameeyey ee la raacay in ay ku filan yihiin in si ku filan loo badbaadsho ilaalinta bakhaarada iyo hantida kale ee dawladeed.

(e) When The Auditor General Office, is exercising a financial, Compliances and Performance audits, if the Auditor General office discover Criminal Offence of Fraud and Irregularities, the Auditor General Office shall arrest the Accused in accordance with Article Number 24 of the Criminal Procedure Code, and the Auditor General Office shall within 48 hours, submit the accusation and the Accused in accordance with Article 33 of this Act

(4) In completing performance audits or value-for-money audits, the Auditor General shall examine the extent to which a public body is applying its resources and carrying out its activities economically, efficiently, and effectively.

(5) When the Auditor General reports on any confidential, secret, or classified information he or she:

(a) must have due regard for the special nature of the information; and

(b) May, after consulting the President, the Minister of Finance, and the Minister responsible for the information, limit the audit report on such information to the necessary extent

(6) Subsection (4) of this section does not prevent the disclosure of any audit finding by the Auditor General on any unauthorised or irregular expenditure, or any other irregular or criminal conduct relating to the financial affairs of the ministry responsible, but any such disclosure may not include facts the disclosure of which would harm the national interest.

33. Investigation of Fraud and Irregularities

(1) The Auditor General shall upon the implementation of his Act, when the Office of the Auditor General, is in the Course of a financial, compliance, or performance audits, discover by the Office of Auditor General criminal, fraud and irregularities and with sufficient Evidence exists to warrant Criminal Procedure, the Office the Auditor General shall refer the Case to the Office of the Attorney General .

e) Marka Xafiiska Hantidhawraha Guud wado Baadhitaanada Maaliyadeed, Baadhitaanada sharciyeed iyo Baadhitaanada Hawleed, Haddii Xafiiska Hantidhawraha Guud la kulmo ama daah rogo in Musuqmaasuq iyo Wax is-daba-marini dhacday, Xafiiska Hantidhawraha Guud waa in uu xidho cida eeda leh, isagoo raacaya qodobka 24aad ee Xeerka Cigaabta Guud, isla markaana Xafiiska Hantidhawraha Guud wuxuu eeda ku gudbinayaa 48 saacadood gudahood, si waafaqsan Qoddobka 33aad ee xeerkan.

(4) Marka uu fulinayo baadhista wax qabad ama baadhista in lacagta loo isticmaalay sida ugu saxroon, (value for-money audits) Hantidhawraha Guud waxa uu eegi doonaa illaa iyo xadka haay'ada dawladdu ay lexejoclo khayraadkeedii u adeegsadeen isla markaana ay ku wado hawlaheegii si leh (madxin leh), hufan oo wax ku ool ah (economically, efficiently, and affectively).

(5) Marka uu Hantidhowraha Guud uu ka warbixiyo wax kasta oo qarsoodi ah, sir ah, ama macluumaad la qariyo:

a) Waa in uu dhug u yeeshaa nooca gaarka ah macluumaadka,

b) kadib marka uu la tashado Madaxweynaha, Wasiirka Maaliyada, iyo Wasiirka masuulka ka ah macluumaadka warbixinahan, waxa uu xadidi karaa warbixinta Hantidhawrka ee isla warbixintan ilaa heerka loo baahan yahey.

6) Farqada hore (4) kama joojinaso in daaha laga furo baadhis kasta oo hantidhawr oo uu sameeyo Hantidhawraha Guud oo lagu isticmaalay kharash kasta oon la ogolaan ama aan caadi ahayn, ama wixii kale ee aan caadiga aheyn ama fal danbiyeed ah ee khuseeya hawlaha xisaabaadka ee wasaarad ama haay'ad dawladeed ka masuul ah, balse daah furkaasi laguma dari doono daahfurka xaqaa'iqaa dhaawacaya danta qaranka

33. Baadhista Khiyaamada iyo Wax-isdaba Marinta.

(1) Hantidhawraha Guud wuxuu, isaga oo hirgalinaya ku dhaqanka xeerkan, haddii marka uu gudanaayo Xafiiska Hantidhawraha Guud, Baadhista Maaliyadeed, Baadhista wax Qabad iyo Baadhista waafaqsanaanta Nidaamka, (Financial, Performance, and Compliance audits), uu Xafiiska Hantidhawraha Guud daahfuro, Danbi Cigaabeed oo Khiyaamo iyo Wax-isdaba Marin, (irregularities and Fraud) loo hayo Caddeymo ku filan, waxa uu Xafiiska Hantidhawraha Guud Danbiga Cigaabeed u gudbinayaa Xafiiska Xeer Illaalinta Guud.

(2) On the receipt of the referral from the Office of the Auditor General, the Office of the Solicitor General shall initiate Proceedings in accordance with Articles, 69,70 and 71. of the Criminal Procedure Code. Where the Office of the Solicitor General having examined the Auditor Generals' Referral, see that Evidence submitted is not sufficient to prove that the Offence has been committed, and that it has been committed by the accused, the Office of Solicitor General shall request in written, from the Office of the Auditor General, that further Investigation to be undertaken by the Auditor General Office, stating the Nature of the missing Evidence and any other circumstances which may cause the Office of the Solicitor General to refrain from initiating Criminal Procedure.

34. Annual Reports

- (1) the Accountant-General shall, within four (4) months after the end of each financial year, sign and submit to the Auditor General the public accounts of each public body. The Auditor General shall report at least annually, as soon as possible after the financial year end but no later than two (2) months after his/her receipt of the public accounts from the Accountant General, on the results of the audit work of his/her office.
- (2) The Auditor General shall include in his/her annual report:
- (a) his/her opinion on the truth and fairness of the public accounts of the Republic of Somaliland; and
- (b) such significant findings and recommendations which he/she considers should be brought to the notice of House of Representatives including:

(2) Marka uu ka helo soo gudbintaas, Xafiiska Hantidhawraha Guud, Xafiiska xeer Illaalinta Guud, wuxuu bilaabayaa garmaqalka danbiga Ciqaabeed, iyada oo loo raacayo Qodobada 69aad, 70aad iyo 71aad ee Xeerka xaga Ciqaabta. Haddii Xafiiska Xeer Illaalina Guud, marka uu hubiyo soo gudbinta Xafiiska Hantidhawraha Guud, uu u arko Xafiiska Xeer Illaalinta Guud, in caddeymaha la soo gudbiyey aanay ku filayn inay caddeeyaan in danbi la galay, oo uu galay qofka eedesanaha ahi, waxa uu qoral kaga codsanayaa, in baadhis dheeraada uu sameeyo Xafiiska Hantidhawraha Guud, isaga oo sheegaya nooca caddeymeed ee maqan iyo Duruufaha kale oo ku sababi kara Xafiiska Xeer Illaalinta Guud in uu ka joogsado bilaabida garmaqalka danbi.

34. Warbixin Sanadeedka.

1. Xisaabiyaha Guud wuxuu, afar billood Gudahood, kadib dhamaadka sanad maaliyadeed kasta, saxeexi doonaa una gudbinayaa Hantidhawraha Guud xisaabta dawladda ee haay'ad kasta oo dawladeed. Hanti Dhawraha Guud waxa uu u warbixin doonaa ugu yaraan sanadkiiba hal mar, ama sida ugu suurto galsan ka dib marka uu sanad maaliyadeedku dhamaado balse muddo aan ka danbayn doonin laba billood ah ka dib marka uu helo xisaabaadka ee uu ka helo Xisaabiyaha Guud, natiijada baadhista xafiiskiisa/keeda.
2. Hanti Dhawraha Guud waxa uu ku dari doonaa warbixintiisa:
 - a) Aragtidiisa run ahaanshaha iyo sharcinimada (truth and fairness) ee xisaabaadka dawladda ee haay'ad kasta oo dawladeed.
 - b) Natiijada wax ku ool ka ah iyo talooyinka taas oo uu u arko in ay tahay in la ogaysiiyo Golaha Wakiilada oo ay ku jiraan

- ✓ any act or omission by any officer relating to the probity, regularity or value for money with which public money has been managed;
- ✓ any deficiencies which have been identified in the internal control system of any public body;
- ✓ details of essential records that have not been maintained or the rules and procedures applied that have been insufficient to safeguard and control public assets, to secure an effective check on the assessment, collection and proper allocation of revenue, and to ensure that expenditures have been made only as authorized; or
- ✓ any money that has been expended without due regard to economy or efficiency.

(3) The extent to which recommendations contained in reports from the Public Accounts Committee, which were accepted by House of Representatives in the previous year, have been implemented by accounting officers.

35. Special Reports

- (1) During the course of the year, the Auditor General may choose to conduct special audits and at his/her discretion prepare special reports as audit work is completed.
- (2) The Auditor General may submit reports on such work individually to the House of Representatives, or the report of such work may be included in his/her annual report

36. Presenting Reports to the Speaker of the House of Representatives

The Auditor General shall present his/her reports directly to the Speaker of House of Representatives. The reports may include comments from the relevant accounting officers, but the Auditor

General has full editorial control over his/her reports.

- ✓ Fal kasta ama ka baaqsi kasta (gaabsi) (omission) oo uu sameeyo sarkaal taas oo khuseysa hufnaanta, nidaaminta, iyo baadhista in lacagta loo isticmaalay sida ugu sax roon ee lacagta dawladda lagu maamulay;
- ✓ Cilad kasta oo lasoo xaqiijiyey oo ku jirta nidaamka dabar gudeed (hubinta gudaha) ee haay'ad kasta oo dawladeed.
- ✓ Faahfaahinta diwaanada lagama maarmaanka ah ee aan lagu dhaqmin iyo xeerasha iyo nidaamyada loo adeegsaday kuwaas oon ku filnayn in ay illaaliyaan hantida dawladda, si ay u keenaan habsiinmo wax ku ool ah oo qiimeyneed, ururin iyo si hufan u qoondaynta dakhliga iyo in la habsado in kharashka loo adeegsaday sidii loogu talo galay oo kali ah; ama
- ✓ Lacag kasta oo la isticmaaley iyada oon dhug loo yeelan dhaqaalaynta (madhxinta) iyo hufnaanta;

(3) Illaa iyo xadka ay soo jeedinta talooyinka ku jirto warbixinaha ka yimaada dhinaca Guddida Xisaabaadka Dawladda, ee uu ansixisiiyay Golaha Wakiiladu sanadkii hore, ay ku dhaqmeen madaxda xisaabaadku.

35. Warbixinaha Gaarka ah

1. Inta sanadka lagu gudo jiro, Hantidhawraha Guud wuxuu dooran karaa in uu sameeyo baadhis gaar ah, waxanu ikhtiyaarkiisa, ku diyaarinayaa warbixino gaar ah marka ay shaqada baadhistu dhamaato.
- (2) Hantidhawraha guud wuxuu u gudbin karaa warbixinaha shaqadan shakhsi ahaan Golaha Wakiilada ama warbixinta hawshaasi waxa uu ku dari karaa warbixin sanadeedkiisa.

36. Soo Hordhigida Warbixinta ee Gudoomiyaha Golaha Wakiilada

Hanti Dhawraha Guud waxa uu soo hordhigi doonaa warbixintiisa/teeda si toos ah Gudoomiyaha Golaha Wakiilada. Warbixinta waxa ku jiri doona

faalo khuseysa saraakiisha xisaabaadka, balse Hanti Dhawraha Guud waxa uu lahaan doonaa tifaftirka maamulka warbixintiisa/teeda.

37. Tabling Audit Reports in House of Representatives

The Speaker of the House shall table all audit reports in the House of Representatives within five (5) working days of their receipt, when House of Representatives is in session. Should an audit report be presented to the Speaker of the House when House of Representatives is not in session, the Speaker will table that report within two (2) weeks of the reconvening of House of Representatives.

38. Reports as Public Documents

- (1) All reports issued by the Auditor General shall be considered public documents when the reports are presented to the House of Representatives. As public documents they shall be made available to the public for a minimal cost-recovery fee.
- (2) The Auditor General may make his/her reports publicly available in electronic format on the Internet.
- (3) The Auditor General shall provide copies of his/her published reports to:
 - (a) Government Archivist,
 - (b) All public and university libraries in Somaliland,
 - (c) National Broadcasting Corporation, and
 - (d) The press.
- (4) The Auditor General or his/her staff may provide comments and interviews to the press or other media on the subject of any published audit reports.

39. Public Accounts Committee Review of All Audit Reports

- (1) The Public Accounts Committee of House of Representatives shall consider each report from the Auditor General that is tabled in House of Representatives. This consideration may include questioning the

accounting officer from the relevant public body, explanations from the Auditor General, and official responses from the Government. The Public

37. Keenista Warbixinaha Hantidhawrka Ee Golaha Wakiilada

Gudoomiyaha Golaha Wakiiladu wuxuu u soo gudbinayaa dhammaan warbixinaha Hanti Dhawrka Wakiilada shan maalmood oo maalmaha shaqada lagu jiro ah gudahood marka ay helaan, marka uu goluhu fadhiyo. Warbixinta Hanti Dhawrka waxa loo soo bandhigi doonaa Gudoomiyaha Golaha Wakiilada marka aanu barlamaanku fadhi lahayn, Gudoomiyuhu waxa uu soo hor dhigi doonaa warbixintaasi laba todoobaad ka dib marka uu Goluhu dib u fadhiisto.

38. Warbixintu waa Qoraal Dadweynaha u furan

1. Dhammaan warbixinaha uu soo saaro Hantidhowraha Guud waxa loo tixgalinayaa qoraal dadweyne marka warbixinaha la soo hordhigo Golaha Wakiilada. Maadaama ay yihiin qoraal dadweynaha u furan waxa la siin doonaa dadweynaha iyada oo qiimaha sawirka laga qaadayo.
 - (2) Hantidhawraha Guud wuxuu ka dhigi karaa warbixinihiisa kuwo dadweynaha u furan iyada oo qaab electarooni ah ugu jira mareegaha Internetka.
 - (3) Hantidhawrka Guud wuxuu siinayaa nuqulo ka mid ah warbixinihiisa:
 - Arkiifiyada dawladda.
 - Dhammaan maktabadaha dadweynaha iyo jaamacadaha Somaliland.
 - Haay'adaha warbaahinta qaranka.
 - Saxaafadda.
 - (4) Hantidhawraha Guud ama shaqaalahiisu waxey ka bixin karaan faalooyin iyo waraysiyo saxaafadeed ama war is gaadhsiinta iyaga oo ka hadlaya dulucda warbixin hantidhawr oo la baahiyay.

39. Dib U Eegista Gudida Illaalinta Hantida qaranka Ee Dhammaan Warbixinaha Hanti dhawrka.

- (1) Gudida Illaalinta Hantida qaranku waxay dib u eegi doonaan warbixin kasta oo Hantidhawrka Guud uu Golaha Wakiilada keeno. Dib u eegistani waxa ku jiri kara su'aal weydiinta madaxda

xisaabaadka ee haay'adaha dawladda ee ay khuseyso, faahfaahinta Hantidhawraha Guud iyo jawaabaha rasmiga ah ee dawlada.

Accounts Committee shall make recommendations on the basis of this consideration and shall monitor their implementation. The actions of the Public Accounts Committee shall be governed by the Standing Orders of House of Representatives.

(2) The Public Accounts Committee shall have the power to summon accounting officers and other public officials to be questioned about the Auditor General's findings. Ministers, their advisers, other specialists, and civil society groups may also be summoned to appear before the Public Accounts Committee during its consideration of the Auditor General's reports. The Public Accounts Committee shall normally hold its hearings in public. The Public Accounts Committee may choose to hold all or part of its hearings in private session.

(3) The Public Accounts Committee shall prepare a report to the House of Representatives, which may include comment and recommendations, at the end of its review of each of the Auditor General's reports.

(4) The House of Representatives shall debate each of the reports from the Public Accounts Committee. At the end of each debate the House of Representatives shall vote to approve or reject the report.

40. Audit Standards

The Auditor General shall determine which auditing standards should be applied and may establish auditing standards and a code

of ethics specific to the audits performed by the National Audit Office. In applying generally accepted governmental auditing standards:

Gudida Illaalinta Hantida qaranku waxay sameynayaan talo soo jeedino ku saleysan dib u eegistaasi waxana ay kormeeri doonaan hirgalintooda. Talaabooyinka Gudida Xisaabaadka Dawladda waxa lagu maamulayaa Xeer Hoosaadka Golaha Wakiilada.

(2) Gudida Illaalinta Hantida qarankawaxa ay lahaan awoodda ay ugu yeedhi karaan madaxda xisaabaadka iyo madaxda kale ee dawladda si wax looga weydiyo waxbixinta Hantidhawraha Guud. Wasaaradaha, la taliyayaashooda, aqoonyahanada kale iyo kooxaha ururada bulshada (civil society groups) ayaa sidoo kale loo yeedhi karaa (summoned) in ay hor yimaadaan Gudida Illaalinta Hantida qaranka. Gudida Illaalinta Hantida qaranka waxa ay aalaaba qaban doonaan fadhiyo dadweynaha u furan. Gudida Illaalinta Hantida qarankawaxa ay dooran karaan in ay ku qabtaan dhammaan fadhiyadooda ama qayb ka mid ahba fadhiyo gaar ah.

(3) Gudida Illaalinta Hantida qaranku waxay warbixin u diyaarinayaan Golaha Wakiilada, taas oo ay ku jiri karto faalooyinka iyo talo soo jeedinta, ay sameeyeen kadib markii ay dib u eegeen warbixinaha Hantidhawraha Guud.

(4) Golaha Wakiiladu wuxuu ka doodi karaa mid kasta oo ka mid ah warbixinaha Gudida Illaalinta Hantida qaranka, ka dib dhamaadka dood kasta, Golaha Wakiiladu wuxuu u codeynayaa si loo ansixiyo ama loo diido warbixintaas.

40. Heerarka Habsami ee Baadhista

Hantidhawraha Guud wuxuu go'aansan doonaa heerarka habsami ee baadhiseed ee la raacayo waxanu samayn karaa heerarka habsamibaadhiseed iyo xeer nidaamiyaha anshaxa kaas oo gaar u ah baadhida ay sameeyaan xafiiska Hantidhawrka Qaranku. Isaga oo

raacaya heerarka habsami ee baadhiseed ee guud ahaan la isla qaatay dhinaca dawladda.

- (a) Auditing standards and code of ethics published by the International Organisation of Supreme Audit Institutions (INTOSAI) and the International Auditing and Assurance Standards Board (IAASB) may be used for conducting audits of central government bodies; and
- (b) Auditing standards and code of ethics published by the International Federation of Accountants (IFAC) may be used for conducting audits of public enterprises and other recognised or required standards issued or accepted by funding or donor organisations may be used in conducting audits of their projects.

41. Access to People, Documents and Property

The Auditor General and his/her staff shall have unrestricted access to such people, documents, computers and other information systems, and assets as the Auditor General considers necessary for the proper fulfillment of his/her functions, duties, and powers.

42. Requirement for Bodies to Provide Information

The accounting officer and/or governing body of a public body shall ensure that the Auditor General has access at all reasonable times to the documents of the body relating to the performance and exercise of the Auditor General's functions, duties, and powers. Staff of the National Audit Office shall be provided with reasonable, suitable, and secure space in which to conduct their work. The accounting officer and/or governing body of a public body shall also furnish the Auditor General from time to time or at regular intervals with the accounts of

the transactions of the public body as specified by the Auditor General.

43. Access to Internal Audit Reports

The internal auditor of an institution subject to audit by the Auditor General shall submit a copy of the internal audit reports issued within the audit period to the Auditor General.

- a) Heererka habsami ee baadhiseed iyo xeerka anshaxa ee ay faafiyeen hey'adaha caalimaga ah ee Ururka Hantidhowrayaasha Sare (**INTOSAI**) iyo Gudida Baadhista iyo Hubinta Heerarka Habsami ee Caalamiga ah ayaa loo adeegsan karaa marka la fulinayo baadhida hay'adaha dawlada dhexe;

- b) Heerarka Habsami ee Hantidhawrka iyo xeerarka anshaxa ee ay faafiyeen Isu-tagga Xisaabiyaasha Caalamiga ah (**IFAC**) ayaa loo adeegsan karaa marka la fulinayo baadhista shirkadaha dawladda heerasha habsami ee kale ee la aqoonsanyahay ama loo baahanyahay ee ay soo saareen ama ay qaateen deeq bixiye maalgalinaya mashruuc ayaa loo adeegsan doonaa baadhista mashaariicdooda.

41. Helidda Dadweynaha, Qoraalada iyo Hantida

Hantidhawrka Guud iyo shaqaalahiisu waxey leeyihiin awood aan la xakamayn karin oo ah in ay helaan dadku, qoraalada, Koombiyuutarada iyo nidaamyada kale ee macluumaad lagu kaydiyo, iyo hantida uu Hantidhawraha Guud u arko in ay lagama maarmaan u yihiin hawlihiisa, shaqooyinkiisa, waajibkiisa, iyo awoodihiisa.

42. Weydiinta Hay'adaha in ay Siiyaan Warbixin

Madaxda xisaabaadka iyo/ama cida maamusha haay'adaha dawladdu waxey hubinayaan in Hantidhawraha Guud u furan tahay (access) mar kasta oo munaasib ah dukumantiyada haay'adaha la xidhiidha hawl qabadka, shaqooyinka xilgudashada Hantidhawraha Guud, waajibaadkiisa iyo awoodihiisa. Shaqaalaha Hantidhawraha Qaranka waxa la siinayaa meel macquula, oo ku haboon oo ammaan ah oo ay hawshooda ku fushadaan. Madaxda Xisaabaadka iyo/ama cida maamusha haay'adaha dawladda waxa kale oo ay siin doonaan Hantidhawrka Guud hadba waqti ama kalal jooqto ah xisaabaadka macaamilka haay'ada dadweyne sida uu cayimo Hantidhawraha

Guud.

43. Helida Warbixinaha Hantidhawrka Gudaha

Hantidhawrka guduha ee haay'ad kasta oo lagu sameynayo baadhis Hantidhawr Guud waxa uu u gudbin doonaa Hantidhawraha Guud nuqul ka mid ah warbixin kasta oo hantidhawr gudeed soo saaro mudada u cayiman Hantidhawraha Guud

44. Information Gathering Powers

- (1) The Auditor General's functions and powers under this Section are in addition to the Auditor General's functions and powers under other written laws. The Auditor General may, by written notice, authorise a person (an "authorised person") to perform functions under this Section.
- (2) For the purpose of an audit, the Auditor General may, by written notice, direct a person to do all or any of the following:
 - (a) provide the Auditor General with any information or explanation that the Auditor General requires;
 - (b) attend and give evidence before the Auditor General or an authorised person;
 - (c) produce to the Auditor General any documents in the custody or under the control of the person.
- (3) The Auditor General may direct that –
 - (a) the information, explanation or answers to questions be given either orally or in writing (as the Auditor General requires); and
 - (b) the information, explanation or answers to questions be verified or given on oath or affirmation that the information or evidence the person will give will be true
- (4) The Auditor General or an authorised person may administer an

oath or affirmation for the purposes of this section.

- (5) A person who is required under subsection (1) to attend and give evidence under this Section is entitled to be paid such expenses as the Auditor General considers reasonable.

44. Awoodaha Warbixin Raadinta

1. Hawlaha Hantidhawraha Guud iyo awoodihiisa ku xusan Qodobkani waxa ay siyaado ku yihiin marka lagu daro Shaqooyinka, iyo awoodaha Hantidhawraha Guud ee ku xusan xeerasha kale ee qoran. Hantidhowraha Guud wuxu ogaysiin qoraal ah, ku awoodsiin karaa qof **“qofka la awood siiyay”** in uu guto hawlaha ku xusan Qodobkani.
2. Ujeedo baadhiseed awgeed, Hantidhowraha Guud waxa uu ogaysiin qoraal ah, ku amri karaa qof in uu qabto dhammaan ama wax ka mid ah kuwan soo socda:
 - a) In uu siiyo Hantidhawraha Guud xogta kasta ama sharaxaad kasta oo uu u baahanyahay Hantidhawraha Guud.
 - b) In uu ka qayb galo cadaymana siiyo Hantidhawraha Guud ama qofka la awood siiyay;
 - c) Inuu uu tuso Hantidhawraha Guud qoraal kasta oo uu hayo ama maamulo qofkaasi.
3. Hantidhowraha Guud waxa uu ku amri karaa:
 - a) Warbixinnta, faahfaahinta ama jawaabaha su'aalaha lagu siiyay af ahaan ama qoraal ahaan (sida uu Hantidhawraha Guud dalbado);
 - b) Warbixinta, sharaxaadaha ama jawaabaha su'aalaha la xaqiijinayo ama la isku dhaarinayo ama la isku xaqiijinayo in warbixinta ama cadaynta uu qofku bixiyay in ay tahay mid run ah;

(4) Hantidhawrka Guud ama qofka la awood siiyay ayaa maamuli doona dhaarta ama xaqiijinta ujeedooyinka Qodobkani.

(5) Qofka ka qeybgalkiisa loo baahan yahey sida ku cad farqada (1) aad ee Qodobkan wuxuu xaq u leeyahay in la siiyo kharashaadka ka baxay ee uu Hantidhawraha Guud u arko mid macquul ah.

45. Access to Accounts, Information, Money, and Property

(1) For the purpose of an audit, the Auditor General, or an authorised person, is entitled to full and free access at all reasonable times to –

- (a) all accounts, information, documents, systems, and records that the Auditor General considers to be relevant to the audit; or
- (b) Public money or other money; or
- (c) Public property or other property –

That is or is in the possession of any person. The Auditor General or an authorised person may make copies of or take extracts from any of the accounts, information, documents, and records.

(2) For the purpose of subsection (1), the Auditor General may cause a search to be made in, and extracts to be taken from, anything in the custody of the auditee or in any office of any person, without paying any fee for doing so.

(3) Subject to subsection (6), the Auditor General or an authorised person may, at all reasonable times, enter and remain on any premises in order to exercise powers under this Section.

(4) A person who prevents the Auditor General or an authorised person from entering premises under this Section is guilty of an offence and is liable on summary conviction to imprisonment term of between six (6) months to five (5) years and to the provisions in the Prevention against Corruption and Misuse Law

(Law No. 38/007).

(5) If an authorised person enters, or proposes to enter, premises under this Section, the occupier must provide the authorised person with all reasonable facilities for the effective exercise of powers under this Section.

(6) An authorised person is not entitled to enter or remain on premises if the authorised person fails to produce a written

45. U Ogolaanshaha Xisaabaadka, Warbixinaha, Lacagta iyo Hantida

1. Sabab baadhiseed, Hantidhawraha Guud, ama qofka la awood siiyay waxa uu xaq u yeelan doonaa in uu si dhamaystiran oo xor ah u helo waqtiyada macquulka ah:

- a) Dhammaan xisaabaadka, warbixinaha, qoraalada, nidaamyada (systems) iyo diiwaanada uu Hantidhawraha Guud uu u arko in ay khuseeyaan baadhista; ama
- b) Lacagta dawladeed ama lacag kale; ama
- c) Hanti dawladeed ama hantiyo kale –

Taasi oo ah ama noqon karta mid uu hayo qof kasta oo Hantidhowraha Guud ama qofka kale ee la awood siiyay uu ku samayn karo nuqulo ama badh ka qaadan karo waxa ka mid ah xisaabaad, macluumaad, waraaqo ama diiwaano.

2. Iyada oo la raacayo nuxurka farqada 1aad ee qodobkan, Hantidhawraha Guud waxa amri karaa in la baadho, iyo in hadhaaga laga qaadi karo, wax kasta oo gacanta ugu jira qofka baadhista lagu sameynayo ama xafiis kasta oo qof kale, iyada oon wax kharash ah aan lagu bixinayn fulinta hawshaasi.

3. Iyada oo la raacayo farqada 6aad ee Qodobkan, Hantidhowraha Guud, ama qofka uu awood siiyay waxa uu, waqti kasta oo macquula, gali doonaa oo ku sugnaan doonaa dhismayaasha si uu u fuliyo awoodaha Qodobkani.

4. Qofka iska hortaaga Hantidhawraha Guud ama qofka loo awood siiyay in uu galo dhismayaasha sida ku cad qodobkani waa danbiile waxana lagu xukumayaa ganaax degdeg ah oon ka badnayn lix bilood illaa shan sano iyo qodobada Xeerka Ka Hortaga Ku Tagri Falka Hantida Qaranka iyo La Dagaalanka Musuqmaasuqa (Xeer Lr. 38/07).

5. Haddii qof la awood siiyay galo, ama soo jeediyo in uu galo, dhismayaasha ku xusan farqadani, qofka dagani waa in uu siiyaa qofka la awood siiyay dhammaan tasiilaadka macquulka ah si uu si hufan (si karti badnaan leh) u adeegsado awoodaha ku xusan qodobkani.

6. Qofka la awood siiyay xaq uma laha in uu galo ama joogo dhismayaasha haddii qofka la awood siiyay uu ku guul daraysto in uu

Authority on being asked by the occupier to produce proof that the entry is authorised.

46. Duty to Give Information Overrides Other Duties and Rights

- (1) A person is not excused from giving information or an explanation, answering a question or producing a document under Section 45 on the ground that the information, explanation, or answer, or the production of the document, might tend to incriminate the person.
- (2) A person must give information or an explanation, answer a question or produce a document as required under Section 45 despite any duty of secrecy or confidentiality that the person has under another written law, and the person does not commit an offence under another written law by doing so.
- (3) If a person gives information or an explanation, answers a question, or produces a document under section 45, neither:—
 - (a) The giving of the information or explanation, answering of the question or production of the document; or
 - (b) Anything obtained as a direct or indirect result of the giving of the information or explanation, answering of the question or production of the document is admissible in evidence against that person in any civil or criminal proceedings, except —
 - (a) Proceedings for an offence against this section; or
 - (b) Proceedings under the Criminal Code.

47. Communication with Ministers

The Auditor General must notify the appropriate Minister of all matters arising out of the performance of the Auditor General's functions and the exercise of the Auditor General's powers under this Act or any other written laws that are, in the opinion of the Auditor General, of sufficient importance to justify doing so.

soo saaro amar qoraal ah oo ay waydiisteen qofka degan goobtu in uu tuso si uu u xaqiiqsado in galitaankaasi la ogolaaday.

46. Waajibka ah inla bixiyo Warbixin Aya ka Mudan Xuquuqaha kale iyo

Waajibyada kale

1. Qofku kuma marmarsiyoon karo in siinta warbixinta ama faahfaahinta, ama ka jawaabida su'aasha ama soo saarida qoraalka sida ku cad Qodobka 54aad isaga ku marmarsoonaya in warbixintaasi, sharaxaadaasi, ama jawaabtaasi, ama soo saaridaasi qoraalku, ay u muuqato mid qiraal danbi ku noqonasa qofka.
2. qofku waa in uu bixiyaa warbixinta ama sharaxaada, kana jawaabaa su'aasha ama soo saaraa cadaaynta sida uu ku waajibinayo Qodobka 54aad, haba jirto in uu waajib sir hayn oo uu qofku in uu illaaliyo ay tahay sida uu ku waajibinayo xeer kale, qofkaasi kuma mudan karo wax danbi ah oo ku xusan xeer haddii uu sidaasi sameeyo.
- (3) Haddii qof uu warbixin siiyo ama sharaxaad, ama ka jawaabo su'aal ama soo saaro qoraal sida ku cad Qodobka 45aad, labadan midkoodna :
 - a) Siinta warbixin ama sharaxaad, ka jawaabista su'aal ama soo saarida qoraal; ama
 - b) Wax kasta oo lagu helo natiijo toos ah ama aan toos ahayn oo ah bixinta warbixin ama sharaxaad, ka jawaabis su'aal ama soo saaris qoraal Looma qaadan doono in uu noqdo cadaayn ku lid ah qof kaasi garmaqal kasta oo madani ama ciqaab ah, marka laga reebo: -
 - a) Garmaqalada ku saabsan wixii lid ku ah qodobkan; ama
 - b) Garmaqalada sida ku cad Xeerka Ciqaabta;

47. La xidhiidhida Wasiirada

Hantidhawraha Guud waa in ogeysiiyaa Wasiirka ay khuseyso dhammaan arrimaha ka soo baxa hawl galka Hantidhawraha Guud iyo adeegsiga awoodaha Hantidhawraha Guud ee ku xusan Xeerkani ama xeer kasta oo Kale kaas oo, uu u arko Hantidhawraha Guud, in ay leedahay ahmiyad ku filan si uu ugu cudur daaro in uu sidaas yeelo

48. Responses to Draft Reports

At the conclusion of audit work, the Auditor General shall provide the relevant accounting officer or governing body with a draft report, including findings and recommendations; and the accounting officer or governing body shall provide a written response to the Auditor General within 30 days.

49. Disclosure of Information

No person shall, without the written consent of the Auditor General, publish or disclose information obtained in the course of an audit to any person (other than in the course of his/her duties or when lawfully required to do so by a court). Only the Auditor General, after giving due consideration to the public interest and an auditor's professional obligations concerning confidentiality of information, may determine what information, beyond the publicly available report, can appropriately be disclosed.

PART V—FINANCES AND EXPENSES OF NATIONAL AUDIT OFFICE

50. Funds of Office of Auditor General

The funds of the National Audit Office shall include—

- (a) Funds approved by House of Representatives; and
- (b) Grants and donations as the Minister may approve.

51. Expenses of Office of Auditor General

All monies approved by House of Representatives to defray the expenses that may be incurred in the discharge of the functions of the National Audit Office or in carrying out the

purposes of this Act shall be a direct charge on the Consolidated Fund.

52. Power to Levy Fees

- (1) The Auditor General may charge fees for auditing the accounts of any public body or international organisation that does not receive money from the Consolidated Fund.
- (2) Any fees received under Subsection (1) shall be paid into the Consolidated Fund.

48. Jawaab Celinta Qorida Warbixinaha

Marka la soo gabogabeeyo shaqada Hantidhawrka, Hantidhawraha Guud waxa uu siin doonaa sarkaalka xisaabeed ee ay khuseyso ama xukuma haay'adaasi warbixin diyaarsan oo ay ku jiraan natiijadii iyo talo soo jeedinta Hantidhawrka, sarkaalka xisaabaadkaama cidda haysata haay'adaasi waxa uu siin doonaa jawaab qoraal ah Hantidhawraha Guud muddo 30 casho gudahood ah.

49. Faafinta Xogta

Qofna isaga oon, ka haysan ogolaansho qoraala Hantidhawrka Guud, ma faafin karo ama ma daahfaydi karo warbixin lagu helay iyada oo lagu gudo jiro hawl baadhiseed oo khuseysa qof (oon ka ahayn marka uu gudanayo waajibaadkiisa ama marka si sharci looga baahanyahay in uu sidaasi yeelo maxkamadina ka dalbato). Hantidhawraha Guud oo kali ah, ka dib marka uu dhug u yeesho danta guud iyo waajibaadka mihnada hantidhawrenimo ee khuseeya sir ahaanshaha warbixinta, waxanu go'aasan karaa warbixintee, marka laga reebo tan faafinta u taala, ayaa si habboon loo faafin karaa.

QEYBTA V: MAALIYADDA IYO KHARASHAADKA XAFIISKA HANTIDHAWRKA QARANKA

50. Miisaniyadda Hantidhawraha Guud.

Miisaaniyadda Xafiiska Hantidhawraha Qaranka waxa ku jiri doona:

- a) Lacagaha uu u ansixiyo Golaha Wakiiladu; iyo
- b) Deeqaha iyo mucaawinooyinka uu Wasiirku u ansixiyo.

51. Kharashaadka Hantidhawraha Guud

Dhammaan lacagaha ay ansaxiyeen Golaha Wakiiladu si loogu baxsho kharashaadka la gali karo marka la gudanayo howlaha xafiiska

Hantidhowraha Guud ama in lagu socodsiiyo nuxurka Xeerkan waxa uu noqon doona Kharash toos ah oo laga saaro Sanduuqa (Kaydka) Dakhliga (Consolidated Fund)

52. Awood ku soo Rogidda Ajuurada (fees)

1. Hantidhawraha Guud waxa uu ku dalici karaa ajuuro marka ay baadhayaan xisaabaadka haay'ad kasta oo guud ama haay'adaha caalamiga taas oon ka helin lacago Sanduuqa (kaydka) Qoondada ee Qaranka. 2. Wixii ajuuro ah ee lagu helo sida ku cad Qodobkan waxa lagu darayaa Sanduuqa (kaydka) Dakhliga Guud.

53. Bank Accounts

The Auditor General shall open and maintain such bank accounts as are necessary for the exercise of the functions of the National Audit Office and shall pay into them all monies received from the Government for the purposes of this Act.

54. Investment of Surplus Funds

Any funds of the National Audit Office not immediately required for any purpose under this Act may be invested.

PART VI – ACCOUNTABILITY OF NATIONAL AUDIT OFFICE

55. Presentation of a Draft Annual Plan and a Proposed Budget

Subject to the Public Finance Management and Accountability Act, at least ninety (90) days before the beginning of each financial year, the Auditor General shall prepare and submit to the Public Accounts Committee a draft annual plan that describes the Auditor General's proposed work programme for that year, together with a detailed budget in support of the annual plan.

56. Review of the Proposed Annual Plan and Budget

The Public Accounts Committee shall subject to the Public Finance Management and Accountability Act, review the draft plan and budget and, within sixty (60) days of receiving them, provide comments for consideration by the Auditor General. The comments may include priorities from the Public Accounts Committee, the Speaker of House of Representatives, other committees of House of Representatives,

and/or requests for special examinations not included in the original plan.

57. Approval of the Annual Plan and Budget

(1) After considering comments from the Public Accounts Committee, the Auditor General shall finalise the annual plan and detailed budget for clearance by the Public Accounts Committee and submission to the Ministry of Finance for approval. The Auditor General's Budget will thereafter be consolidated into the national budget

53. Xisaabta Baanka (Qandiga Baanka)

Hantidhawraha Guud wuxu furi doonaa kuna shaqayn doonaa xisaab baan (qandi baan) ee lagama maarmaanka u ah si loo hirgasho shaqooyinka Xafiiska Hantidhawrka Qaranka waxana lagu shubi doonaa dhammaan lacagaha laga helay dawladda ee waafaqsan nuxurka Sharcigan.

54. Maalgashiga Lacagaha Dheeraadka Ah

Lacag kasta oo uu leeyahay Xafiiska Hantidhawraha Guud oon si degdeg ah loogu baahnayn ujeedo ku xusan xeerkan waa la maalgashan karaa.

QEYBTA VI: LA XISAABTANKA XAFIISKA HANTIDHAWRKA QARANKA

55. Soo Jeedinta Qorshaha Sanadlaha Ah iyo Miisaaniyadda la Soo Jeediyay

Iyada oo la raacayo Xeerka Maaraynta iyo Laxisaabtanka Hantida Qaranka, ugu yaraan 90 cisho ka hor bilowga sanad maaliyadeed kasta, Hantidhawrka guud waxa uu diyaarinayaa una soo gudbinayaa Gudida Illaalinta Hantida qaranka qorshe sanadeed qabyo ah kaas oo sharxaya hawl qabadka shaqo ee uu soo jeediyey Hantidhawraha Guud sanadkaas, oo ay la socoto miisaaniyad faahfaahsan oo lagu fulinayo qorshe sanadeedkaasi.

56. Dib U Eegista Qorshe Sanadeedka La soo Jeediyey Iyo Miisaaniyadda

Gudida Illaalinta Hantida qarankaiyagoo raacaya Xeerka Maamulka Maaliyadda iyo isla Xisaabtanka, ayaa dib u eegis ku sameyneya qorshe sanadeedka iyo miisaaniyadaba, muddo dhan 60 cisho gudahood ka dib marka ay helaan, waxana ay ka bixin doonaan faalooyin si uu dib ugu noqdo Hantidhawraha Guud. Faalooyinka waxa ku jiri doona ahmiyadaha Gudida Illaalinta Hantida qaranka, Gudooyimaya Golaha Wakiilada,

gudiyada kale ee Golaha Wakiilada iyo codsiyada baadhis khaasa een lagu darin qorshihii hore.

57. Ansaxinta Qorshe Sanadeedka Iyo Miisaamiyadda

1. Kadib marka ay dib u eegaan faalooyinka Gudida Illaalinta Hantida qaranka, waxa uu gabo gabeyn doonaa qorshaha sanad laha ah iyo miisaaniyadda sanadlaha ah si ay u ansixiyaan Gudida Illaalinta Hantida qarankalooguna Gudbiyo Ansixinta Wasaaradda Maaliyadda. Miisaaniyadda Hantidhawraha Guud waxa uu ka mid nogon doonaa miisaaniyadda dawladda.

(2) The Auditor General shall have the right to address the Public Accounts Committee or House of Representatives directly should it not approve the annual budget of the National Audit Office without amendment.

58. Periodic Reports to the Public Accounts Committee

The Auditor General shall prepare and submit to the Public Accounts Committee, on a quarterly basis, a report on the performance and operation of the National Audit Office.

59. Submission of Performance and Financial Report

The Auditor General shall submit annually to the Public Accounts Committee a copy of an Annual Performance and Financial Audit Report with respect to the National Audit Office. The report shall include a report on the extent to which the Auditor General achieved his/her annual plan and the audited financial statements of the National Audit Office.

60. Independent Audit

The Public Accounts Committee shall, in respect of each financial year, appoint an independent auditor to audit and report on the financial statements, accounts, and other information relating to the performance of the Auditor General in that year. This may include awarding the contract to an international audit firm.

61. Status as a Public Body

For the purpose of this independent audit engagement, the Auditor General and the National Audit Office shall be regarded as a public body described under this Act. The firm so appointed shall, for the purposes of this audit engagement, have the same powers as the Auditor General.

2. Hantidhowraha guud wuxuu xaq u leeyahey in uu khudbad u jeediyo Gudida Illaalinta Hantida qaranka, ama si toos ah Golaha Wakiilada haddii aaney ansixin miisaaniyad sanadeedka xafiiska Hantidhowrka Dawladda iyada oon waxba laga badalayn.

58. Warbixinaha Mudaalaha ah ee Gudida Illaalinta Hantida qaranka.

Hantidhawraha Guud waxa uu diyaarin doonaa una gudbin doonaa Gudida Xisaabaadka Dawladda, warbixinta waxqabadka iyo hawlgalada Xafiiska Hantidhawrka Guud muddo saddex bilood ah.

59. Gudbinta Warbixinta Wax Qabad Iyo Tan Xisaabaadka

Hantidhawraha Guud wuxuu u gudbinayaa sanad kasta Gudida Illaalinta Hantida qaranka nuqul ka mid ah wax qabadka sanadka iyo warbixinta baadhista xisaabeed ee khuseysa Xafiiska Hantidhawrka Dawladda. Warbixintan waxa ku jiri doona warbixinta illaa iyo xadka uu Hantidhawraha Guud gaadhay qorshihii sanad laha ahaa iyo warbixinaha maaliyadeed ee la baadhay ee Xafiiska Hantidhawrka Qaranka.

60. Baadhis Madax Banaan.

1. Gudida Illaalinta Hantida qarankawaxey sanad maaliyadeed kasta, u magacaabayaan Hantidhowr Madaxbanaan si uu u baadho ugana war bixiyo warbixinaha xisaabeed, xisaabta (account), iyo warbixinaha kale ee la xidhiidha gudashada hawlahiisa Hantidhawr Guud ee sanadkaas. Tani waxa ku jiri kara in qandaraas lagu siiyo shirkad caalami ah.

61. Meeqaamkiisu Waxa uu Noqon Doonaa Haay'ad Dawladeed.

Iyada oo la fulinayo nuxurka ah baadhista madaxa banaan, Hantidhawraha Guud waxa loo qaadan doonaa in uu yahay haay'ad dawladeed ee Xeerkani lagu xusay. Shirkada sidaasi lagu magacaabayna waxa ay, iyada oo fulinasa nuxurka baadhiseed, lahaan doontaa awoodaha Hantidhawraha Guud.

PART VII –OFFENCES AND PENALTIES

62. Offences and Penalties

- (1) A person commits an offence who—
- (a) Without lawful justification or excuse, willfully obstructs the Auditor General or any person authorised by the Auditor General in the performance of his or her functions under this Act;
 - (b) Without reasonable excuse, refuses or fails to comply with any order or direction of the Auditor General;
 - (c) without any lawful justification or excuse, refuses or fails to give to the Auditor General or any person authorised by the Auditor General, access to any property books, records, returns, or other documents, information referred to in Section 46; or
 - (d) Knowingly presents to the Auditor General a false or fabricated document or makes a false statement with intent to deceive or mislead the Auditor General or any person authorised by the Auditor General.
- (2) A person commits an offence who, working in the National Audit Office —
- (a) Misuses any information obtained when conducting an audit of

any account under this Act; or

(b) Colludes with any accounting officer or internal auditor or other public officer in the conduct of their duties under this Act to omit or commit any act; where such omission or commission leads to loss of public funds.

- (3) A person convicted of an offence under this Section is liable, on conviction to imprisonment term of between six (6) months to five (5) years and to the provisions in the Prevention Against Corruption and Misuse Law (Law No. 38/007).

QEYBTA VII. DANBIYADA IYO CIQAABAHA

62. Danbiyada iyo Ciqabaha

1. Qofku waxa uu galay danbi haddii:
- a) Isaga oon haysan cudur daar macquula ama marmarsiiyo, si kas ah uga illaaliya Hantidhawraha Guud ama qof kasta oo Hantidhawraha Guud uu igmaday si uu u fuliyo shaqooyinkiisa ku xusan Xeerkani;
 - b) Isaga oon haysan cudur daar macquula, diida ama ku guul daraysta in uu waafaqo amar kasta ama tilmaan kasta oo uu siiyo Hantidhawraha Guud.
 - c) Isaga oon haysan cudur daar macquula ama marmarsiiyo, diida ama ku guul daraysta in uu siiyo Hantidhawraha Guud ama qof kasta oo uu awood siiyay Hantidhawraha Guud, in uu hello buugta, Diwaanaha, baaqiyaada qoraalada kale, warbixinta lagu xusay Qodobka 44aad; ama
 - d) Isaga oo ogeysiiya Hantidhawraha Guud qoraal been abuura ama la macmalay ama sameeya warbixin been ah isaga oo ujeedadiisu tahay in uu khiyaameeyo ama marin habaabiyo Hantidhawraha Guud ama qof kasta oo kale oo uu awood siiyay Hantidhawraha Guudi.
2. Qofku waxa uu galay danbi haddii isaga oo u shaqaynaya Xafiiska Hantidhawrka Guud uu:

- a) Si khaldan u adeegsado warbixin kasta oo uu helay isaga oo fulinaya hawl baadhiseed ama wax ku xusan Xeerkani;
- b) Si qarsoodi ah ula shirqoola sarkaal xisaabeed ama hantidhawre gudeed ama sarkaal kale oo dawladeed iyada oo fulinaya hawshooda ku xusan Xeerkani in ay ka baaqsadaan (ka gaabsadaan) (omit) waajib ama ay galaan ficil, haddii ka baaqsigaasi ama galidaasi ay horseedaso in lacag dawladeed lunto.

3. Qofka lagu xukumdo danbi sida ku cad Xeerkani waxa uu mutaysan doonaa, xadhig u dhaxeeya lix bilood illaa shan sano iyo qodobada Xeerka Ka Hortaga ku Tagrifalka Hantida Qaranka iyo La Dagaalanka Musuqmaasuqa (Xeer Lr. 38/07).

PART VIII – MISCELLANEOUS

63. Protection of Auditor General’s Report from Court Proceedings

- (1) All reports of the Auditor General published for the benefit of the House of Representatives shall be treated as the House of Representatives reports and shall enjoy all privileges accorded to the House of Representatives reports.
- (2) For the avoidance of doubt, no civil or criminal proceedings shall be instituted against the Auditor General on the basis of any report published by him or her for the benefit of the House of Representatives.

64. Protection from Liability of Auditor General and Staff of the National Audit Office

The Auditor General and an employee of the National Audit Office or a person or firm acting on the directions of the Auditor General is not personally liable for any act or omission done or omitted to be done in good faith in the exercise of the functions of the National Audit Office.

65.. Service of Documents

Any notice or document may be served on the National Audit Office by delivering it at the National Audit Office, or by sending it by registered post to the National Audit Office.

66.. Supremacy of this Act

This Act shall take precedence over all existing Acts relating to the National Audit Office or to the functions and powers of the Auditor General; and any Act in contradiction with this Act is modified to conform to the provisions of this Act.

QEYBTA VIII: QAYBO KALA DUDUWAN

63. Dhawrsanaanta Warbixinta Hantidhawraha Guud ee Garmaqalada Maxkamadda

1. Dhammaan warbixinaha Hantidhawraha Guud ee loo daabacay si ay uga faa’iidaystaan Golaha Wakiiladu waxa loola arki doonaa Warbixin Golaha Wakiiladu leeyahay waxana ay yeelan doonaan xasaanada ay leeyihiin warbixinaha Golaha Wakiiladu.

2. Si looga gaashaanto shakiga, wax garmaqala madani ah ama ciqaab ah laguma furi karo Hantidhawraha Guud iyada oo la cuskanayo warbixin kasta oo isagu daabacay si ay uga faa’iideeyaan Golaha Wakiiladu.

64. Ka Illaalinta Hantidhawraha Guud iyo Shaqaalihisa Masuuliyada Danbi

Hantidhawraha Guud iyo shaqaalaha xafiiska Hantidhawrka Qaranku ama qofka amar kooda ku socdaa shakhsi ahaan ugama masuul aha wax fal ah ama ka baaqsasho fal waajib ah oo uu falay ama ka baaqsaday in uu falo isaga oo niyad san fulinayana shaqooyinka Xafiiska Hantidhowraha Qaranka.

65. Halka Loogu Geynayo Qoraalada

Ogaysiin kasta ama qoraal kasta oo la keenayo xafiiska Hantidhawrka Qarankawaxa la keeni doonaa Xafiiska Hantidhawrka Qaranka, ama waxa loogu soo diri doonaa boosta ku diwaangashan xafiiska Hantidhawrka Qaranka.

66. Sareynta Xeerka

Xeerkan ayaa lahaan doona saraynta dhammaan xeerasha kale ee jira ee la xidhiidha Xafiiska Hanti Dhawrka Qaranka, ama khuseeya awoodaha iyo shaqooyinka Hanti Dhawraha Guud xeer kasta oo ay iska hor yimaadaan Xeerkana waxa loo badalay in uu waafaqo qodobada Xeerkan.

PART IX – TRANSITION, REPEALS AND SAVINGS

67..Transfer of Assets and Liabilities

All property and assets vested before the commencement of this Act shall, on the commencement of this Act, remain vested in the National Audit Office subject to all interests, liabilities, obligations, and trusts affecting the property.

68. Employees of Office of Auditor General

(1) On the commencement of this Act—

- (a) all persons who, immediately before the date of commencement of this Act were employed in the National Audit Office, shall continue to be employed in that Office;
- (b) terms and conditions, including the salary, on which a person referred to in Subsection (1) was employed immediately before the commencement of this Act, shall be no less favorable than those that applied to that person's office immediately before the commencement of this Act; and
- (c) there is no break or interruption in the employment of such

persons because of the enactment of this Act.

- (2) Subject to Subsection (1) (b), the terms and conditions of any employment referred to in Subsection (1) may be varied after the commencement of this Act.
- (3) Nothing in this Act affects the pension rights under the Pensions Act of any person referred to in Subsection (1).

69. Repeal and Savings

- (1) Part II of the Financial and Accounting Procedure of the State Decree 1996 (Law No. 86/96, which provides for the preparation, audit, and examination of accounts is repealed except Article 31 thereof.

QAYBTA IX. QODOBADA KU MEEL GAADHKA AH IYO NASAKHAADAHA IYO QODOBADA LA SII DHAWRAYO

67. Wareejinta Hantida iyo Qaamaha

Dhammaan hantida iyo usuusha uu leeyahay Xafiiska Hantidhawrka Qaranku inta uusan dhaqan galin xeerkani, waxa ka dib dhaqangalka Xeerkani, waxa ay ahaan doonaan qaar uu leeyahay Xafiiska Hantidhawraha Qaranku iyada oo ay lahaan doonaan dulsaarada, qaamaha, iyo amaano haynta kale ee saamaynaya hantidaasi.

68. Shaqaalaha Xafiiska Hantidhawraha Guud

1. Dhaqan galka Xeerkani:

- a) Dhammaan shaqaalaha, ka hor intaanu dhaqan galin xeerkani ahaa shaqaale Xafiiska Hantidhawrka Qaranka shaqaalinimadoodaasi way u sii socon doontaa
- b) Shuruudaha iyo macluumaadka/xaaladaha ay ka midka yihiin mushaharka, ee uu qofka lagu xusay farqada (a) loo shaqaalaysiiyay ka dib marka uu bilaabmo dhaqan galida Xeerkani, kama mudnaansho badan karaan kuwa uu xafiisku siiyay qofkaasi intii aanu bilaabmin dhaqangalka Xeerkani;
- c) Hirgalinta Xeerkani ma joojin karto ama kala goyn karo xidhiidhka shaqaalenimo ee dadka;

2. Iyada oo la raacayo farqada (1) (b) ee Qodobkan, shuruudaha iyo macluumaadka/xaaladaha lagu xusay farqada (1) way kala duwanaan doonaan ka dib marka uu hirgalo Xeerkani.

3. Xeerkani ma saamayn doono gunada hawlgab iyo xuquuqda is gaadhay ee qofka lagu xusay farqada (1).

69. Nasakhaado iyo Dhawris

1. Qaybta II ee Habraaca Maaliyadda iyo Xisaabaadka ee Dawladda Digreeto Lr. 1996 (Xeer Lr. 86/96) kaas oo ina siinaya diyaarinta, baadhista iyo fatashaada xisaabaadka waa la nasakhay marka laga reebo Qodobka 31aad.

(2) Notwithstanding the repeal under Subsection (1), any examination or audit of public accounts or of the accounts of any public organisation instituted under the repealed Part II and Articles 32 and 33 of the Financial and Accounting Procedure of the State Decree (Law No. 87/96) shall be continued as if instituted under this Act.

70. Official Proffission of this Law

The law shall enter into force on the day the president of republic of Somaliland signed it and it is published in offitual gazette

71. Somali Text to Prevail

- (1) As it is necessary to ensure consistent application and interpretation of this law which includes widely used specialist financial terminology, it is hereby confirmed, in line with Article 6 Of the Constitution, that the Somali and English language versions of this Law shall both be the official versions of this law.
- (2) In the event of any inconsistency or conflict between the Somali and the English language versions of this Law, the Somalilanguage version shall prevail.

2. Iyada oon loo eegayn nasakhaada ku cad farqdani (1), baadhis kasta ama fatashaad kasta oo ku saabsan xisaabaadka dawladda ama xisaabaadka urur dawladeed oo lagu sameeyay qaybtaasi la nasakhay ee Qaybta II iyo Qodobada 32 iyo 33 Habraaca Maaliyadda iyo Xisaabaadka ee Dawladda Digreeto (Xeer Lr. 87/96) waxa ay u sii jiri doonaan sidii oo lagu aasaasay Xeerkan

70. Dhaqan Galka Xeerka

Xeerkani waxa uu dhaqan gali doonaa marka uu Madaxweynaha Jamhuuriyada Soomaaliland Saxeexo, laguna baahiyoo faafinta rasmiga ah ee Dawladda.

71. Qoraalka Somaliga ah Ayaa La Raacayaa

1. Iyadoo ay tahay lagama maarmaan in la hubiyo hirgelin iyo tafsiiir hagaagsan oo Xeerkan oo ay ku jiraan kalmado gaar u ah arrimaha maaliyadda oo si baahan loo isticmaalo, waxaa halkan lagu cadeynayaa, iyadoo la xusayo Qod. 6aad ee Distoorka, in ay labada nuqul ee xeerkan ee AF Somaliga iyo AF Ingriisiguba ay yihiin rasmi.
2. Haddii ay nuqulada Afafka Somaliga iyo Ingriisiga ay ku jirto ismaandhaaf amaba iska horjeed labadooda, waxa la raacayaa kan Afka Somaliga ah.

