JAMHUURIYADDA SOOMAALILAND

XEERKA HANTI-DHAWRKA GUUD EE QARANKA

(XEER LR: 76/2016)

NUSQAD SOOMAALI IYO INGIRIISI AH

2018

REPUBLIC OF SOMALILAND

National Audit Act

(ACT No: 76/2016)

ENGLISH AND SOMALI VERSION

2018

DRAFT

QAYBTA 1AAD: GOGOLXAADH

Qodobka 1aad. Magacdhaw

Xeerkan magaciisu waa 'Xeerka Hanti-dhawrka Guud ee Qaranka Soomaaliland' Xeer Lam. 76/2016 waxa uu nasakhayaa Xeer Lr. 5/98).

Qodobka 2aad: Ujeeddada Xeerka

Ujeeddada xeerku waxa weeye:

a) In la abuuro xafiiska Hanti-dhawrka Qaranka oo ah hay'ad jirta madaxbanaan;

b) Si loo hubiyo in qaranku leeyahay Hanti-dhawre Guud oo leh shaqooyinka muhiimka u ah, xasaanada iyo madax banaanida;

c) Si uu u qabto baadhista madaxa banaan ee dawladda iyo hay'adaheeda la xidhiidha;

d) Si loo xoojiyo doorka kor joogto ee Guddiga Ilaalinta Hantida Qaranka ee Golaha Wakiilada Jamhuuriyada Somaliland;

e) In uu xoojiyo jiraanka, Xafiiska Hanti-dhawrka ee hada jira;

Qodobka 3aad: Eray-Bixin

f) Si loo fahmo macnaha guud ee Xeerkan, erayada soo socdaa waxay yeelanayaan fasiraadda ku hor qoran:-

g) **'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.

h) **"Wasiirka ku habboon''** waxa looga jeedaa, marka laga hadlayo laan dawladeed, wasiirka leh awoodda ku xusan xeer ee khuseeya hay'addaasi dawladeed.

PART I – PRELIMINARY

Article 1: Short Title

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

Article 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 Strengethen for the continuity of the existing Audit Office.

Article 3: Definitions

(1) for ease of understanding this Act, following words shall have the meaning ascribed to them:

(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.

DRAFT

i) **"Xeerka Qoondada''** waxa looga jeedaa, xeerka qoondeeya dakhliga khuseeya sanad maaliyadeed oo loogu talo galay adeegyada uu cayimay Xeerkaasi. j) **"Xafiis Hanti-dhawr"** ama **"Hay'ada Saree e Hanti-dhawrka"** waxa loola jeedaa **"Xafiiska Hanti-dhawrka Qaranka"** k) **''Qoraal''** waxa looga jeedaa, diwaan kasta oo macluumaad sida: i. wax kasta oo ah qoraal ama sawir ku yaalo; ii. wax kasta oo ay ku jiraan astaamo, tirooyin, calaamado, shaanbad qallalan, taas oo macno u leh qofka tarjumideeda khibrad u leh. iii. 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 loola jeedaa bixinta lacagta dawladda ee uu Golaha Wakiiladu ku ansixiyay xeer qoondo ama qaraar/go'aan, ama Wasaaradda Maaliyaddu, ama Dastuurku jideeyay. **(g) "Baadhis Xisaabeed''** waxa looga jeedaa shaqada uu qabtey Hanti-dhawraha 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 dawaladdu. **(h) ''Maamulaha ama Sarkaalka''** waxa looga jeedaa qof kasta oo shaqaale u ah dawladda oo maamula qayb, waax ama xafiis dawladeed ka hawlgala; **(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	*(c)* **"Appropriation Act"** means the act appropriating revenue in relation to a financial year intended for the services "**Audit Office** and "**Supreme Audit Institution**" are terms that may be used synonymously with the **—"National Audit Office"**. *(d)* **"Document"** means any record of information and includes: i. anything on which there is writing or an image; ii. anything on which there are marks, figures, symbols, or perforations that have a meaning for persons qualified to interpret them; and iii. Anything from which sounds, images, or writing can be reproduced or extracted with or without the aid of anything else. *(e)* **"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. *(f)* **"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. *(g)* "**Officer"** means any person in the employment of the Government who manages a section, department or works at goveremnt office. *(h)* "**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.

DRAFT

(j) "Guddiga Ilaalinta Hantida Qaranka" waxa loola jeedaa Guddiga Ilaalinta iyo Dabagalka Hantida Qaranka Golaha Wakiilada ee lagu sameeyay xeer-hoosaadka Golaha Wakiilada.

k) "Xisaabaadka Dawladda'' waxa loola jeedaa, xisaabaadka sida:-

i. Dhammaan waaxaha dawladda dhexe iyo dawladaha hoose.
ii. dhammaan haay'adaha ay dawladdu ku leedahay hanti ay maamusho.
ii. Dhammaan mashaariicda lagu maalgaliyo qaab dayn ahaana ama deeq ay bixisay dawlad qalaad ama urur caalami ahi.

(k) "Hay'adaha Dawladda'' waxa loola jeedaa dhamaan hay'adaha dawladda dhexe iyo dawladaha 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.

(l) "Lacagta Dawladda'' waxa loola jeedaa lacagta dawlada ee ay ku jirto dhammaan lacagta uu yeesho, ama u qaybiyo hay'addo dawladeed, iyo lacagta ay ururiyaan shakhsiyaad rayid ahi haddii uu sidaasi farayo xeer waxaaba ka mid ah lacagta dawladda:-

i. Dhammaan lacagta ay hesho hay'ad dawladeed insha ay doontaba ha ka timaadee;
ii. Dhammaan lacagta laga helo hay'ad dawladeed ee ay ka hesho hay'ad aan dawlad ahayn;
iii. 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 waheliyo qof kasta oo kale, ha noqdo sarkaal ama yuu noqone.

(i) **"Public Accounts Committee"** means the Public Accounts Committee of the House of Represenatives established by The Standing Orders of House of Representatives.

"**Public Accounts"** include the accounts of:

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

(j) **"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.

(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.

i. all money received by a public body, from whatever source;
ii. all money received from a public body by a non-public body; and
iii. 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.

DRAFT

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 faa'iidey 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

Qodobka 4aad:

Aasaasidda Xafiiska Hanti-dhawrka Qaranka

1. Xafiiska Hanti-dhowrka Qaranku aa hay'ad dawladeed o oleh jiritaan abadi ah iyo shaanbad rasmi ah, magaceeda hay'adeed baa lagu dacwayn karaa waxna ay ku dacwayn kartaa, waxana shaqadeeda lagu maamuli doona Qodobada Dastuurka, waxa ay qaban kartaa, heli kartaa, ama ku dhici kara wax kasta oo ay qaban karto, heli karto, ama ku dhici kara hay'ad jirta oo madax banaan.

2. Xafiiska Hanti-dhawrka Qaranka waxa hogaamiya Hanti-dhawraha Guud.

(**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

Article 4: Establishment of the National Audit Office

1. 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.

2. The National Audit Office shall be headed by the Auditor General

DRAFT

Qodobka 5aad: **Magacaabista Hanti-dhawraha Guud.**	Article 5: **Appointment of the Auditor General**
1) Iyada oo la raacayo Qodobka 114aad aad ee Dastuurka Soomaaliland magacaabista Hanti-dhowraha Guud waxa soo jeedinaya Madaxwaynaha waxaana ansixinaya Golaha Wakiilada. Waxaanay ku ansixinayaan kala badh iyo hal.	**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 on simple majority vote.
2) Marka ay ansixiyaan Golaha Wakiiladu, qofka la magacaabay waxa xilka u dhaarin doona Gudoomiyaha Maxkamada Sare inta aanu xilka la wareegin.	**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) Ansixinta Golaha Wakiilada ee Hantidhawraha Guud waa in ay ku dhacdaa muddo aan ka badnayn saddex bilood, oo ka bilaabmaysa maalinta uu madaxweynuhu u soo gudbiyo Golaha Wakiilada, mana banaana in masuulka xilkaasi loo magacaabay uu xilka sii qabto iyadoo aan la ansixin in ka badan mudadaasi.	**3.** The approval of House of Representatives for the Auditor General shall be done within not more than three months, starting from the day by which the President submits to the House of Representatives, The nominee shall not hold office for more than three months whilst awaiting confirmation.
4) Si loo cayimo qof u qalma xilka Hanti-Dhawraha Guud, Madaxweynuhu waxa uu hubinayaa in musharuxu leeyahay sifooyinka hoos ku qoran: a) yahay muwaadin reer Soomaaliland ah; b) qof ku haboon una 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.	**4.** In identifying qualified candidates for the Auditor General's position, the President shall ensure that the candidate has fulfilled following conditions: 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) Marka la magacaabo, Hantidhawraha Guud: Ma qaban karo Jago siyaasadeed ama kuma yeelan karo door rasmi ah si toos ah iyo si aan toos aheyn midnaba hay'ad kasta oo aan dawladda ka mid aheyn ama urur xirfadeed ama hawl kasta oo ay faa'iido ka soo gali karto isaga/iyada iyada oo ay u sahashay awooda iyo jagada Xafiiska Hanti-dhawraha Qaranku;	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 Auditor General Office.

DRAFT

6) Waa in uu ka baxaa balan kasta ama shaqo kasta oo uu hore u qaaday, taas oo loo malayn karo inuu ka dhalanaayoo iska hor imaad daneed (conflict of interest)
7) Hanti-dhawraha Guud waxa uu noqon karaa sarkaal la shaqayn kara ama ka qaybgala hawlaha mihnadeed ee ururada baadhista iyo xisaabinta iyo ururada dajiya qaab xisaabeedka caalamiga ah ku was oo shaqadoodu aany ka hor imanayn doorka iyo hawlgalada xafiiska Hanti-dhawrka.

Qodobka 6aad:
Awoodaha Hanti-dhawraha Guud.

1) Hanti-dhawraha Guud ee sida dhamaystiran loo soo magacaabey waxa uu noqon doonaa Madaxa Xafiiska Hanti-dhawraha Qaranka iyo hanti dhawrka dibadeed ee waaxaha dawladda.
2) Waxa uu awood buuxda u leeyahay in uu guto masuuliyadaha hanti-dhawrka 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, Hanti-dhawraha Guud kama amar qaadan doono qofna ama haay'adna;
4) Hanti-dhawraha Guud waxa uu noqon doonaa sarkaalka xisaabeed isaga oo ah sarkaalka fulinta ah ee ugu sareeya Hanti-dhawrka Qaranka.
5) Hanti-dhawrka Guud waxa uu ku matali doonaa Jamhuuriyada Somaliland 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 dajiya qaab xisaabeedka caalamiga ah (standard setting bodies).

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.

Article 6: Powers 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 Republic of Somaliland with the membership of International Organization of Supreme Audit institutions (INTOSAI), the Commonwealth Auditor Generals, and other international accounting and auditing organizations and standard-setting bodies.

DRAFT

DRAF

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 ay ku raacaan gudi garsoor oo Golaha Wakiiladu ku magacaabayo farqada 4aad xarafka (a) ee Qodobkan gudidaasina ay kula taliso Golaha Wakiilada in Hanti-dhawraha Guud laga qaado xafiiska sabab awood daro ama anshax daro.
4) haddii uu Gudoomiyaha Gudida Ilaalinta Hantida qaranku uu ku talo bixiyo in la baadho eriga Hantidhawraha 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 ay noqdaan qareen kuna soo shaqeeyaan xilkaas 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.

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 approved to a House of Representatives tribunal appointed under sub-section 4 paragraph (a) of this Article and such committee recommends to the House of Representatives that Auditor General is removed from the 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 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.

DRAFT

6) Haddii xil ka qaadista xafiiska Hanti-dhawraha Guud loo gudbiyo gudidda 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 gudidda garsoor kula taliyaan Madaxweynaha in masuulka aan laga eryin xafiiska.

Qodobka 12aad:
Ku-Xigeenka Hanti-dhawraha Guud.

1) Iyada oo la raacayo qodobada xeerkan, qof ayaa loo magacaabi doonaa ama loo dalacsiin karaa in uu noqdo Ku Xigeenka Hanti-dhawraha Guud kaas oo gudanaya hawlaha uu Hanti-dhawraha Guud u igmado.
2) Ku Xigeenka Hanti-dhawraha Guud waxa u dhaarinaya xafiiska Gudoomiyaha Maxkamada Sare ka hor inta aanu bilaabin shaqadiisa/shaqadeeda.
3) Ku xigeenka Hanti-dhowraha guud:

a) wuxuu noqonayaa Ku-simaha Hanti-dhawraha Guud, xiliyada uu xanuunsanayo, shaqada laga joojiyo/xayiro ama maqnaanshaha Hanti-dhawraha Guud, iyo xiliyada uu banaanaado xafiiskaasi,
b) Marka shaqada laga joojiyo/xayiro ama la eryo Hanti-dhawraha Guud ku-xigeenku wuxuu yeelanayaa awoodihii Hanti-dhawraha, waxaanu gudanayaa hawlaha Hanti-dhawraha Guud waxaanu qaadanayaa mushahar la mid ah kii la siinayay Hanti-dhawraha Guud.

4) Fal kasta ama wax kasta oo uu sameeyey ku Xigeenka Hanti-dhawraha Guud isagoo isticmaalaya awood gudanayana hawlaha

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, shall in any case cease to have effect if the tribunal recommend s to the President that the officer should not be removed from office.

Article 12: 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 delegates.
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:

   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) When suspended from the office or upon his termination the Deputy Auditor General shall 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.

DRAFT

DRA

3) Komishanku waxa ay magacaabayaan saraakiisha iyo shaqaalaha kale ee Komishanka ee aan aheyn Hanti-dhawraha Guud.
4) Iyadoo la raacayo Qodobkan, Komishanku waxey wada tashi la yeelan doonaan Hay'adda Shaqaalaha Dawladda arrimaha shaqa siinta, balse go'aanka arimahaasi la xidhiidhaa waxa samayn doona Komishanka Hanti-dhawrka 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.

Qodobka 19aad:
Ka Reebidda Haay'ada Shaqaalaha Dawladda

Shaqaalaha/Hawlwadeenada xafiiska Hanti-dhawrka 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.

Qodobka 20aad
Dalacaada Shaqaalaha.

1. Hanti-dhawraha 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 Hanti-dhawraha 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.

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.

Article 19: 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.

Article 20: 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.

DRAFT

Qodobka 21aad: **Shuruudaha Shaqo iyo Arrimaha kale Ee Shaqaale** 1) Komishanku wuxuu: go'aaminayaa shuruudaha iyo macluumaadka/xaaladaha adeeg ee saraakiisha iyo shaqaalaha xafiiska Hanti-dhawrka Qaranka, een ahayn Hanti-dhawraha Guud; 2) maaraynayaa arrimaha la xidhiidha anshax marinta shaqaalaha xafiiska Hantidhawrka Qaranka, sida uu u soo gudbiyo Hanti-dhawraha Guudi, iyo 3) Maaraynayaa dhammaan arrimaha shaqaaleynta ee xafiiska Hanti-dhawrka 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.	**Article 21: 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.
Qodobka 23aad: **Shaqaaleynta Qandaraaslayaasha.** Isaga oo gudanaya waajibaadkiisa, Hanti-dhawraha Guud, 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 baahan yahay sabab ah in ururo caalami ahi dhinac ka yihiin heshiiska, balse dhammaan aragtida baadhiseeed (audit opinion) waxa ay ahaanayaan Hanti-dhawraha Guud.	**Article 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.
Qodobka 23aad: **Qandaraas siinta Shirkadaha Hanti-dhawrka.** Isaga oo gudanaya waajibaadkiisa, Hanti-dhawraha Guud waxa uu la macaamili karaa adeegyada ashkhaasta si aar ah ugu takhasusay	**Article 23: Contracts with Auditing Firms** In discharging his duties, the Auditor General may contract with auditors auditing firms to provide special services including those required beceuase of external donors

DRAFT

xisaabaadka ama shirkadaha kale si ay heshiis ahaan ugu qabtaan hawlo xadidan oo ay ku jiraan kuwa looga baahan yahay sabab ah in ururo calami ahi dhinac ka yihiin heshiiska, balse dhammaan aragtida baadhiseed (audit opinion) waxa ay ahaanayaan kuwa Hanti-dhawraha Guud.

Qodobkan 24aad:
Hagayaasha Qandaraas Bixinta

Marka heshiis lala galayo khubaro farsamo yaqaan ah ama hanti-dhawrayaal 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 Hanti-dhawrka;
c) Bixinta qandaraaska;
d) Cayimayaa doonaa qaabka hawsha loo baahanyahay loo dhamays tiri doono;
e) Ansixinayaa doonaa qorshaha baadhiseed iyo nidaamyada baadhiseed (baaxada iyo habka) (scope and methodology) hawshaasi leedahay;
f) Dib u eegayaa 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.

Qodobka 25aad
Waajibaadka Iyo Shuruudaha Qandaraaslayaasha.

Marka ay gudanayaan masuuliyadahooda, dadka heshiiska kula jira Xafiiska Hanti-dhawrka Qaranku waxa looga baahanyahay in ay raacaan nidaamka baadhiseed ee uu Hanti-dhawraha Guud in la

contracts, but all audit opinions shall be those of the Auditor General.

Article 24: 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).

Article 25: 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.

DRAFT

isticmaalo ansixiyay waxana ay raaci doonaan siyaasadaha iyo nidaamyada Xafiiskaasi.

Qodobka 26aad
Muddada Heshiiska Ee Shirkadda Xisaabaadka.

Shirkadaha Hanti-dhawraha waxa ay u adeegi karaan hay'ad ka mid ah muddo saddex (3) sanadood ah, iyada oo la cusboonaysiin karo saddex sano oo kale hal mar.

Qodobka 27aad
Xadidaadda Adeegyada ee ay Bixiyaan Shirkadaha Hanti-dhawrku

Shirkadaha hanti-dhawrka ama haay'daha 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.

Qodobka 28aad:
Awood Siinta Shirkadaha Baadhista

Shakhsiyaadka ama shirkadaha ku adeegaya heshiis ay la galeen Hanti-dhawrka 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 Hanti-dhawrka Qaranka marka laga hadlayo in ay helaan macluumaadka, soo saarida qoraalada, baadhida xisaabsocotada baananka iyo daah furidda macluumaadka.

Article 26: Length of Contracts with Auditing Firms

Auditing firms shall 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.

Article 27: 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.

Article 28: 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.

DRAFT

Qodobka 29aad:
Ka war-celinta Adeegyada La Qandaraasey

Marka uu heshiis la galo xafiiska hanti-dhowku shirkadaha hanti-dhawrka si loo suurtogeliyo shuruudaha qaadhaan bixiyayaasha, khidmada adeegyada qandaraaska lagu bixiyay waxa bixin doona wakaaladda loo qabtay adeegaasi.

Qodobka 30aad:
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.

QEYBTA IV-
BAADHISTA IYO WARBIXINTA
Qodobka 31aad:
Baadhista Haay'adaha Dawladda

1. Hanti-dhawraha Guud waa Hantidhawrka dibadeed ee hay'ad kasta oo dawladeed ah wuxuuna leeyahey 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 hay'adaha dawladdu sinaba uma isticmaali karaan khadka doogada ah.

Article 29: 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.

Article 30: 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.

PART IV –

AUDITING AND REPORTING
Article 31: 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, performance and compliance audits, the Auditor General shall examine in such manner

DRAFT

3. Marka uu fulinayo Baadhista Maaliyadeed, baadhista wax qabad, iyo Baadhist waafaqsanaanta nidaamka iyo tan xisaabeed, Hanti-dhawraha 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 ku ansixiyay 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) Marka Xafiiska Hanti-dhawraha Guud wado Baadhitaanada Maaliyadeed, Baadhitaanada sharciyeed iyo Baadhitaanada Hawleed, Haddii Xafiiska Hanti-dhawraha Guud la kulmo ama daah rogo in Musuqmaasuq iyo Wax is-daba-marini dhacday, Xafiiska Hanti-dhawraha Guud

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 Auditor General shall ascertain whether: records have been faithfully and properly maintained:

   a) That accounts records are used in faithful and appropiate manner;
   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 approved and with due regard to ensuring effective internal control;
   d) Internal controls, rules, and procedures established an applied are sufficient to safeguard the control of stores and other public assets.

   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

DRAFT

waa in uu xidho cida eeda leh, isagoo raacaya Qodobka 24aad ee Xeerka Ciqaabta Guud, isla markaana Xafiiska Hanti-dhawraha Guud wuxuu eeda ku gudbinayaa 48 saacadood gudahood, si waafaqsan Qoddobka 33aad ee xeerkan.	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 32 of this Act
4. Marka uu fulinayo baadhista wax qabad ama baadhista in lacagta loo isticmaalay sida ugu saxroon, (value for-money audits) Hanti-dhawrahaa Guud waxa uu eegi doonaa illaa iyo xadka haay'ada dawladdu ay lexojeclo khayraadkeedii u adeegsadeen isla markaana ay ku wado hawlaheedii si leh (madhxin leh), hufan oo wax ku ool ah (economically, efficiently, and affectively).	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. Marka uu Hanti-dhawraha Guud uu ka warbixiyo wax kasta oo qarsoodi ah, sir ah, ama macluumaad la qariyo:	5. When the Auditor General reports on any confidential, secret, or classified information he or she:
a) Waa in uu dhug u yeeshaa nooca gaarka ah macluumaadka,	a) must have due regard for the special nature of the information; and
b) kadib marka uu la tashado Madaxweynaha, Wasiirka Maaliyada, iyoWasiirka masuulka ka ah macluumaadka warbixinahan, waxa uu xadidi karaa warbixinta Hanti-dhawrka ee isla warbixintan ilaa heerka loo baahan yahey.	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. Farqada 4aad kama joojinaso in daaha laga furo baadhis kasta oo hanti-dhawr oo uu sameeyo Hanti-dhawraha 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'iqa dhaawacaya danta qaranka ee aan ku jirin Xeerka Qoondada.	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 which does not include Appropiriation Act.

DRAFT

Qodobka 32aad
Baadhista Khiyaamada iyo Wax-isdaba Marinta.

1. Hanti-dhawraha Guud wuxuu, isaga oo hirgalinaya xeerkan, haddii marka uu Xafiiska Hanti-dhawraha Guud gudanaayo, Baadhista Maaliyadeed, Baadhista wax Qabad iyo Baadhista waafaqsanaanta Nidaamka (financial, performance, and compliance audits) uu daahfuro danbi ciqaabeed khiyaamo iyo wax-isdaba marin ah (irregularies and fraud) kaas oo loo hayo cadaymo ku filan si loo xaqiijiyo, wuxuu danbiga ciqaabeed u gudbinayaa Xafiiska Xeer Ilaalinta Guud

2. Marka uu ka helo soo gudbintaas, Xafiiska Xeer-illaalinta Guud, wuxuu bilaabayaa garmaqalka danbiga Ciqaabeed kaas, iyada oo loo raacayo Qodobada 69aad, 70aad iyo 71aad ee Xeerka Habka 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 qoraal 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.

Article 32: 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 AuditorGeneral shall refer the Case to the Office of the Attorney General .

2. On the receipt of the referral from the Office of the Auditor General, the Office of the Procecutor General shall initiate Proceedings in accordance with Articles, 69,70 and 71. of the Criminal Procedure Code. Where the Office of the Prosecutor 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 Prosecutor 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 Prosecutor General to refrain from initiating Criminal Procedure.

DRAFT

Qodobka 33aad Warbixin Sanadeedka.	Article 33: Annual Reports
1. Xisaabiyaha Guud wuxuu, afar billood Gudahood, kadib dhamaadka sanad maaliyadeed kasta, saxeexi doonaa una gudbinayaa Hanti-dhawraha Guud xisaabta dawladda ee hay'ad kasta oo dawladeed. Hanti-dhawraha Guud waxa uu u warbixin u diyaarinayaa ugu yaraan sanadkiiba hal mar, ama sida ugu suurto galsan ka dib marka uu sanad maaliyadeedku dhamaado balse muddo aan ka danbayn doonin laba billoood ah ka dib marka uu helo xisaabaadka ee uu ka helo Xisaabiyaha Guud, natiijada baadhista xafiiskiisa/keeda.	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. Hanti-dhawraha Guud waxa uu ku dari doonaa warbixintiisa:-	2. The Auditor General shall include in his/her annual report:-
a. Aragtidiisa run iyo cadaaladeed (truth and fairness) ee xisaabaadka ee hay'ad kasta oo dawladeed sida Dawladda dhexe, Dawlada Hoose, Hay'adaha madaxbannaan, wakaaladaha madax-banaan, shirkadaha ay Dawladdu ku lug leedahay iyo cid kasta oo xeer jideeyay;	**a** his/her opinion on the truth and fairness of the public accounts of every public entity such as central government, local government, independent agencies, public corporations and any statutory body;
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:-	**b** such significant findings and recommendations which he/she considers should be brought to the notice of House of Representatives including:-
I. 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;	I. any act or omission by any officer relating to the probity, regularity or value for money with which public money has been managed;
II. Cilad kasta oo lasoo xaqiijiyey oo ku jirta nidaamka dabar gudeed (hubinta gudaha) ee haay'ad kasta oo dawladeed.	II. any deficiencies which have been identified in the internal control system of any public body;
	III. details of essential records that have not been maintained or the rules and procedures applied that

DRAFT

III. 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 hubsiinmo wax ku ool ah oo qiimeyneed, ururin iyo si hufan u qoondaynta dakhliga iyo in la hubsado in kharashka loo adeegsaday sidii loogu talo galay oo kali ah; ama

IV. 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 ansixisiyay Golaha Wakiiladu sanadkiii hore, ay ku dhaqmeen madaxda xisaabaadku.

Qodobka 34aad
Warbixinaha Gaarka ah

1. Inta sanadka lagu gudo jiro, Hanti-dhawraha Guud wuxuu dooran karaa in uu sameeyo baadhis gaar ah, waxanu ikhtiyaarkiisa, ku diyaarinayaa warbixino gaar ah marka ay shaqada baadhistu dhamaato.

2. Hanti-dhawraha guud wuxuu u gudbin karaa warbixinaha shaqadan shakhsi ahaan Golaha Wakiilada ama warbixinta hawshaasi waxa uu ku dari karaa warbixin sanadeedkiisa.

Qodobka 35aad
Soo Hordhigida Warbixinta ee Gudoomiyaha Golaha Wakiilada

Hanti-dhawraha Guud waxa uu soo hordhigi doonaa warbixintiisa/teeda si toos ah Gudoomiyaha Golaha Wakiilada.

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

IV. 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.

Article 34: 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.

Article 35: Submission of Report to the Speaker of the House

The Auditor General shall submit his report to the Chairman of the House of Representatices. The report shall contain

DRAFT

Warbixinta waxa ku jiri doona faalo khuseysa saraakiisha xisaabaadka, balse Hanti-dhawraha Guud waxa uu lahaan doonaa tifaftirka maamulka warbixintiisa/teeda.

Qodobka 36aad
Keenista Warbixinaha Hantidhawrka Ee Golaha Wakiilada

Shir Gudoonka Golaha Wakiiladu markay helaan warbixinaha Hanti-dhawraha Guud waxa Golaha hordhigaan shan (5) maalmood oo ah maalmaha 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 todobaad 14 maalmood ka dib marka uu Goluhu dib u fadhiisto.

Qodobka 37aad:
U Furnaanshaha Dadweynaha ee Warbixinada

1. Dhammaan warbixinaha uu soo saaro Hanti-dhawraha 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. Hanti-dhawraha Guud wuxuu ka dhigi karaa warbixinihiisa kuwo dadweynaha u furan iyada oo qaab electarooni ah ugu jira mareegaha Internetka.
3. Hanti-dhawrka Guud wuxuu siinayaa nuqulo ka mid ah warbixinihiisa:-

    h) Arkiifiyada dawladda.

comments regarding accounting officers but the Auditor General shall have his edits of his/her report.

Article 36: 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.

Article 37: 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,

DRAFT

i) Dhammaan maktabadaha dadweynaha iyo jaamacadaha Somaliland.
j) Hay'adaha warbaahinta qaranka.
k) Saxaafadda.

4. Hanti-dhawraha Guud ama shaqaalahiisu waxey ka bixin karaan faalooyin iyo waraysiyo saxaafadeed ama war is gaadhsiinta iyaga oo ka hadlaya dulucda warbixin hanti-dhawr oo la baahiyay.

Qodobka 38aad

Dib U-Eegista Gudida Illaalinta iyo Dabagalka Hantida Qaranka Ee Dhammaan Warbixinaha Hanti-dhawrka.

1. Gudida Illaalinta iyo Dabagalka Hantida qaranku waxay dib u eegi doonaan warbixin kasta oo Hanti-dhawrka Guud uu Golaha Wakiilada keeno. Dib u eegistani waxa ku jiri kara su'aal weydiinta madaxda xisaabaadka ee hay'adaha dawladda ee ay khuseyso, faahfaahinta Hanti-dhawraha Guud iyo jawaabaha rasmiga ah ee dawlada. Guddida Illaalinta iyo Dabagalka Hantida qaranku waxay sameynayaan talo soo jeedino ku saleysan dib u eegistaasi waxana ay kormeeri doonaan hirgalintooda. Talaabooyinka Guddida Illaalinta iyo Dabagalka Hantida qaranku waxa lagu maamulayaa Xeer-Hoosaadka Golaha Wakiilada.

2. Guddida Illaalinta Hantida Qaranku waxa ay leeyihiin awood ay ugu yeedhi karaan madaxda xisaabaadka iyo madaxda kale ee dawladda si wax looga weydiiyo waxbixinta Hanti-dhawraha Guud. Wasaaradaha, la taliyayaashooda, aqoonyahanada kale iyo kooxaha ururada bulshada (civil society groups) si ay u hor

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.

Article 38: 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 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

DRAFT

yimaadaan Gudida Illaalinta iyo Dabagalka Hantida qaranka, iyada oo Guddidu qaban doonta fadhiyo dadweynaha u furan.Waxa ay dooran karaan in ay ku qabtaan dhammaan fadhiyadooda ama qayb ka mid ahba fadhiyo gaar ah.

3. Gudida Illaalinta iyo Dabagalka 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 Hanti-dhawraha 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.

Qodobka 39aad
Habsamida ee Baadhista (Audit Standard)

Hanti-dhawrka Guud wuxuu go'aansan doona heerarka habsami ee baadhiseed ee la raacayo waxanu samayn karaa heerarka habsami-baadhiseed iyo xeer-nidaamiyaha anshaxa kaas oo gaar u ah baadhida ay sameeyaan xafiiska Hanti-dhawrka Qaranku, Iyadoo raacaya heerarka habsamida baadhiseed ee guud ahaan la isla qaatay dhinaca dawladda.

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;

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.

Article 39: 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:

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)

DRAFT

b) Heerarka Habsami ee Hanti-dhawrka iyo xeerarka anshaxa ee ay faafiyeen Isu-taga 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.

Qodobka 40aad
Helidda Qoraalada iyo Hantida Dadweynaha

Hanti-dhawrka Guud iyo shaqaalahiisu waxey leeyihiiin awood aan la xakamayn karin oo ah in ay helaan qoraalada, Koombiyuutarada iyo nidaamyada kale ee macluumaad lagu kaydiyo, iyo hantida uu Hanti-dhawraha Guud u arko in ay lagama maarmaan u yihiin hawlihiisa, shaqooyinkiisa, waajibkiisa, iyo awoodihiisa.

Qodobka 41aad:
Weydiinta Hay'adaha in ay Siiyaan Warbixin

1. Madaxda xisaabaadka iyo/ama cida maamusha hay'adaha dawladdu waxey hubinayaan in Hantidhawraha Guud u furan tahay (access) mar kasta oo munaasib ah dukumantiyada hay'adaha la xidhiidha hawl qabadka, shaqooyinka, xilgudashada Hantidhawraha Guud, waajibaadkiisa iyo awoodihiisa.

2. Shaqaalaha Hanti-dhawraha Qaranka waxa la siinayaa meel macquula, oo ku haboon oo ammaana ah oo ay hawshooda ku fushadaan. Madaxda Xisaabaadka iyo/ama cida maamusha hay'adaha dawladda waxa kale oo ay siin doonaan Hanti-dhawrka Guud hadba waqti ama kalal joogto ah xisaabaadka macaamilka hay'ada dadweyne sida uu cayimo Hanti-dhawraha Guud.

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.

Article 40: Access to People, Documents and Property

The Auditor General and his/her staff shall have unrestricted access to such 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.

Article 41: Requirement for Bodies to Provide Information

1. 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.

2. 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.

Article 42: Access to Internal Audit Reports

DRAFT

Qodobka 42aad:
Helida Warbixinaha Hanti-dhawrka Gudaha

Hanti-dhawrka guduha (Internal Audit) ee Wakaalada Madaxa Banaan, Hay'adda iyo Wasaaradaha Dawladda, waxa ay nuqul (copy) ka mid ah warbixintooda baadhiseed ee ah mid caadi ah (3 bilood, 4 bilood, sanad) iyo mid gaar ahaaneedka, waxa ay u gudbin doonaan hanti-dhawraha Guud iyo Guddida Ilaalinta iyo Dabagalka Hantida Qaranka ee Golaha Wakiilada.

Qodobka 43aad:
Awoodaha Warbixin Raadinta

1. Hawlaha Hanti-dhawraha Guud iyo awoodihiisa ku xusan Qodobkani waxa ay siyaado ku yihiin marka lagu daro Shaqooyinka, iyo awoodaha Hanti-dhawraha Guud ee ku xusan xeerarka kale ee qoran. Hanti-dhawraha Guud wuxu ogaysiin qoraal ah, ku awoodsiin karaa qof ***"qofka la awood siiyay"*** in uu guto hawlaha ku xusan Qodobkani.

2. Ujeedo baadhiseed awgeed, Hanti-dhawraha 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 Hanti-dhawraha Guud xogta kasta ama sharaxaad kasta oo uu u baahan yahay Hanti-dhawraha Guud.

b) In uu ka qayb galo cadaymana siiyo Hanti-dhawraha Guud ama qofka la awood siiyay;

c) Inuu uu tuso Hanti-dhawraha Guud qoraal kasta oo uu hayo ama maamulo qofkaasi.

3. Hanti-dhowraha Guud waxa uu ku amri karaa:

The internal auditor of an independent agency, Ministry of department shall submit a copy of the internal audit reports (quarter, four months, yearly) or special audits issued within the audit period to the Auditor General and Public Accounts Committee of the House of Representatives.

Article 43: 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 –

DRAFT

a. Warbixinta, faahfaahinta ama jawaabaha su'aalaha lagu siiyay af ahaan ama qoraal ahaan (sida uu Hanti-dhawraha Guud dalbado);

b. Warbixinta, shaxaadaha iyo 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. Hanti-dhawrka Guud ama qofka la awood siiyay ayaa maamuli dhaarta ama xaqiijinta ujeedooyinka Qodobkani.

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

Qodobka 44aad

U Ogolaanshaha Xisaabaadka, Warbixinaha, Lacagta iyo Hantida

1. Sabab baadhiseed awgeed, Hanti-dhawraha Guud, ama qofka la awood siiyay waxa uu xaq u yeeyahay in uu si dhamaystiran oo xor ah u helo waqtiyada macquulka ah:
   a. Dhammaan xisaabaadka, warbixinaha, qoraalada, nidaamyada (systems) iyo diiwaanada uu Hanti-dhawraha Guud uu u arko in ay khuseeyaan baadhista; ama
   b. lacag dawladeed ama lacag kale
   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

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.

Article 44: 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 mey
   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.

DRAFT

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

Qodobka 45aad
Kala Mudnaanta Bixinta Xogta iyo Xuquuqaha Kale

1) Qofku kuma marmarsiyoon karo in siinta warbixinta ama faahfaahinta, ama ka jawaabida su'aasha ama soo saarida qoraalka sida ku cad Qodobka 45aad isaga ku marmarsoonaya in warbixintaasi, sharaxaadaasi, ama jawaabtaasi, ama soo

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

Article 45: 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 Article 44 on the ground that the

DRAFT

saaridaasi qoraalku, ay u muuqato mid qiraal danbi ku noqonaysa qofka.

2) qofku waa in uu bixiyaa warbixinta ama sharaxaada, kana jawaabaa su'aasha ama soo saaraa cadaynta sida uu ku waajibinayo Qodobka 44aad, 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 44aad, looma qaadan doono in uu noqdo cadayn ku lid ah qof kaasi garmaqal kasta oo madani ama ciqaab ah 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 cadayn ku lid ah qof kaasi garmaqal kasta oo madani ama ciqaab ah, marka laga reebo:-
        I. Garmaqalada ku saabsan wixii ku lid ah qodobkan;
        II. Garmaqalada sida ku cad Xeerka Ciqaabta.

<u>Qodobka 46aad</u>
<u>Ogaysiinta Masuulka Hawlgalku Khuseeyo</u>

Hanti-dhawrka Guud waa in uu ogaysiiyaa masuulka ay khuseyso dhammaan arrimaha ka soo baxa hawl galka Hanti-dhawraha Guud iyo adeegsiga awoodaha Hanti-dhawraha Guud ee ku xusan Xeerkani ama xeer kasta oo kale kaas oo, uu u arko Hanti-dhawraha Guud, in ay leedahay ahmiyad ku filan si uu u cadeeyo samaynta halgalkaas.

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 Article 44 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 –
    I. Proceedings for an offence against this section; or
    II. Proceedings under the Criminal Code**.**

Article 46: Communication with Concerned Officer

The Auditor General must notify the appropriate officer 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.

DRAFT

Qodobka 47aad
Jawaab Celinta Qorida Warbixinaha

Marka la soo gabogabeeyo shaqada Hanti-dhawrka, Hanti-dhawraha Guud waxa uu siin doonaa sarkaalka xisaabeed ee ay khuseyso ama masuulka xukuma hay'adaasi warbixin diyaarsan oo ay ku jiraan natiijadii iyo talo soo jeedinta Hanti-dhawrka, sarkaalka xisaabaadka ama cidda haysata hay'addaasi waxa uu siin doonaa jawaab qoraal ah Hanti-dhawraha Guud muddo 30 casho gudahood ah.

Qodobka 48aad
Faafinta Xogta

Qofna isaga oon, ka haysan ogolaansho qoraala Hanti-dhawrka 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). Hanti-dhawraha Guud oo kali ah, ka dib marka uu dhug u yeesho danta guud iyo waajibaadka mihnada hanti-dhawrenimo 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 HANTI-DHAWRKA QARANKA
Qodobka 49aad:
Miisaniyadda Hanti-dhawraha Guud.

Miisaaniyadda Xafiiska Hanti-dhawraha Guud ee Qaranka waxa ku jiri doona:-

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

Article 47: 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.

Article 48: 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

Article 49: 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.

DRAFT

c. Lacagta ka so xaroota Maalgashiga ku xusan Qoddobka 53aad;

Qodobka 50aad
Kharashaadka Hanti-dhawraha Guud

Dhammaan lacagaha ay ansaxiyeen Golaha Wakiiladu si loogu baxsho kharashaadka la gali karo marka la gudanayo hawlaha xafiiska Hanti-dhawraha Guud ama in lagu socodsiiyo nuxurka Xeerkan waxa uu noqon doona Kharash toos ah oo laga saaro Sanduuqa (Kaydka) Dakhliga (Consolidated Fund)

Qodobka 51
Awood ku soo Rogidda Ajuurada (fees)

1) Hanti-dhawraha Guud waxa uu ku dalici karaa ajuuro marka ay baadhayaan xisaabaadka hay'ada kasta oo guud ama hay'addaha 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.

Qodobka 52aad
Xisaabta Baanka (Qandiga Baanka)

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

c) Other funds from the Invesments as provided under Article 53.

Article 50: 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.

Article 51: 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 this Article shall be paid into the Consolidated Fund.

Article 52: 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.

DRAFT

Qodobka 53aad
Maalgashiga Lacagaha Dheeraadka Ah

Maalgashiga waxa samayn kara Baan dhexe, ka dib marka uu ogolaasho ka helo xafiiska Hanti-dhawraha Guud, waxaana loo marayaa maalgashiga lacagtaasi si waafaqsan Xeerka Maalgashiga Qaranka ee Gudaha.

QEYBTA VI:
LA XISAABTANKA XAFIISKA HANTI-DHAWRKA QARANKA

Qodobka 54aad
Soo Jeedinta Miisaaniyadda iyo Qorshaha Sanadlaha Ah

Iyada oo la raacayo Xeerka Maamulka Miisaaniyada Qaranka Xeer Lr 75/2016, ugu yaraan 90 cisho ka hor bilowga sanad maaliyadeed kasta, Hanti-dhawrka Guud waxa uu diyaarinayaa una soo gudbinayaa Gudida Illaalinta Hantida Qaranka qorshe sanadeed qabyo ah kaas oo sharaxaya hawl qabadka shaqo ee uu soo jeediyey Hanti-dhawraha Guud sanadkaas, oo ay la socoto miisaaniyad faahfaahsan oo lagu fulinayo qorshe sanadeedkaasi.

Qodobka 55aad
Dib U Eegista Qorshe Sanadeedka La soo Jeediyey Iyo Miisaaniyadda

1) Haddii qanci waayaan Guddida Ilaalinta iyo Dabagalka Hantida Qaranku warbixinta Hanti-dhawraha Guud waxa ay dalban karaaan Hanti-dhawayaal ka madax banaan Hanti-dhawrka Guud, si ay u iftiimayaan wixii khaldan, waxaana Hanti-dhawrayaasha la igmaday ugu soo gudbiyaan muddo aan ka badnayn 60 maalmood Guddida Ilaalinta iyo Dabagalka Hantida Qaranka ee Golaha Wakiilada.

2) Haddii ay cadaato warbixinta uu soo gudbiyay in ay khalad ahayd ama uu wax ka qarinayay si ku talo gal ah, Guddida Ilaalinta iyo Dabagalka Hantida Qaranku waxa ay natiijada

Article 53: Investment of Surplus Funds

Investment can be made by Central Bank, after receiving approval from the Office of Auditor General, and shall be in accordance with the applicable domestic investment Act.

PART VI

ACCOUNTABILITY OF NATIONAL AUDIT OFFICE

Article 54: Presentation of a Draft Annual Plan and a Proposed Budget

Subject to the Public Finance Management Act Act No. 75/2016, 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.

Article 55: Review of the Proposed Annual Plan and Budget

1) If the Public Accounts Committee is not satisfied the report of the Auditor General they can require independent auditors, to clarify any wrong information, the independent auditors shall submit within no more than 60 days to the Public Accounts Committee of the House of Representatives.
2) If its proved that the report from the Auditor General was wrong or knowingly concealed information The Public Accounts Committee shall

DRAFT

baadhista u gudbin doonaan Xeer-ilaaliyaha Guud ee Qaranka, kaas oo ka dalban doona xil ka qaadista Hanti-dhawraha Guud, isla markaana hor geyn doona Maxkakamada awooda u leh.

Qodobka 56aad
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 Qaranka looguna GudbiyoAnsixinta Wasaaradda Maaliyadda. Miisaaniyadda Hanti-dhawraha Guud waxa uu ka mid noqon doonaa Miisaaniyadda Dawladda.

2) Hanti-dhowraha 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 Hanti-dhowrka Dawladda iyada oon waxba laga badalayn.

Qodobka 57aad: Warbixinaha Mudaalaha ah ee Gudida Illaalinta Hantida Qaranka.

Hanti-dhawraha Guud waxa uu diyaarin doonaa una gudbin doonaa Gudida Ilaalinta iyo Dabagalka Hantida Qaranka ama si toos ah Golaha Wakiilada, warbixinta waxqabadka iyo hawlgalada Xafiiska Hanti-dhawrka Guud muddo saddex bilood ah.

Qodobka 58aad
Gudbinta Warbixinta Wax Qabad Iyo Tan Xisaabaadka

1) Hanti-dhawraha Guud wuxuu u gudbinayaa sanad kasta Gudida Illaalinta Hantida qaranka nuqul ka mid ah wax qabadka sanadka

submit the investigation results to the Prosecutor General, and shall require to the Auditor General, and submit to the competent Court.

Article 56: 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 Ministry of Finance for approval. The Auditor General's Budget will thereafter be consolidated into the national budget.

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.

Article 57: Periodic Reports to the Public Accounts Committee

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

Article 58: Submission of Performance and Financial Report

1) 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.

DRAFT

iyo warbixinta baadhista xisaabeed ee khuseysa Xafiiska Hanti-dhawrka Dawladda.

2) Warbixintan waxa ku jiri doona warbixinta illaa iyo xadka uu Hantidhawraha Guud gaadhay qorshihiisii sanad laha ahaa iyo warbixinaha maaliyadeed ee la baadhay ee Xafiiska Hantidhawrka Qaranka.

Qodobka 59aad
Baadhis Madax Banaan.

Gudida Illaalinta Hantida qaranku waxey 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, waxayna noqon kartaa in qandaraas lagu siiyo shirkad hanti-dhawr caalami ah.

Qodobka 60aad
Meeqaamkan Hanti-dhawrka Guud

Iyada oo la fulinayo nuxurka ah baadhista madaxa banaan, Hanti-dhawraha 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.

QEYBTA VII. DANBIYADA IYO CIQAABAHA
Qodobka 61aad Danbiyada iyo Ciqaabaha

1. Qofku waxa uu galay danbi haddii:

2) 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.

Article 59: 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.

Article 60: Status of the Auditor General Office

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.

PART VII –OFFENCES AND PENALTIES
Article 61: 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;

DRAFT

a) Isaga oon haysan sabab sharci oo macquula ama cudurdaar, si kas ah uga illaaliya Hanti-dhawraha Guud ama qof kasta oo Hanti-dhawraha 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 Hanti-dhawraha Guud.
c) Isaga oon haysan cudur daar macquula ama marmarsiiyo, diida ama ku guul daraysta in uu siiyo Hanti-dhawraha Guud ama qof kasta oo uu awood siiyay Hanti-dhawraha Guud, in uu hello buugta, Diwaanaha, baaqiyada qoraalada kale, warbixinta lagu xusay Qodobka 44aad;
d) Isaga oo ogeysiiya Hanti-dhawraha Guud qoraal been abuura ama la macmalay ama sameeya warbixin been ah isaga oo ujeedadiisu tahay in uu khiyaameeyo ama marin habaabiyo Hanti-dhawraha Guud ama qof kasta oo kale oo uu awood siiyay Hanti-dhawraha Guudi.

2. Qofku waxa uu galay danbi haddii isaga oo u shaqaynaya Xafiiska Hanti-dhawrka Guud uu:-

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

3. Qofka lagu xukumo danbi sida ku cad Xeerkani waxa uu mutaysan doonaa, xadhig u dhaxeeya lix bilood illaa shan sano

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 Article 44;
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. 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).

DRAFT

iyo qodobada Xeerka Ka Hortaga ku Tagrifalka Hantida Qaranka iyo La Dagaalanka Musuqmaasuqa (Xeer Lr. 38/07).

QEYBTA VIII: QAYBO KALA DUDUWAN

Qodobka 62aad

Dhawrsanaanta Warbixinta Hanti-dhawraha Guud ee Garmaqalada Maxkamadda

1. Dhammaan warbixinaha Hanti-dhawraha Guud ee loo daabacay si loogu gubdbiyo 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 Hanti-dhawraha Guud iyada oo la cuskanayo warbixin kasta oo isagu daabacay si ay uga faa'iideeyaan Golaha Wakiiladu.

Qodobka 63aad:

Ka Illaalinta Hantidhawraha Guud iyo Shaqaalihiisa Masuuliyada Danbi

Hanti-dhawraha Guud iyo shaqaalaha xafiiska Hanti-dhawrka 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 niyadsan fulinayana shaqooyinka Xafiiska Hanti-dhowraha Qaranka.

Qodobka 64aad:

Gaadhsiinta Qoraalada ee Xafiiska Hanti-dhawraha Guud

Ogaysiin kasta oo loogu talgaley Hanti-dhawrka Qaranka waxa la keeni doonaa Xafiiska Hanti-dhawrka Qaranka, ama waxa loogu soo diri doonaa boosta ku diwaangashan xafiiska Hanti-dhawrka Qaranka.

PART VIII – MISCELLANEOUS

Article 62: Protection of Auditor General's Report from Court Proceedings

1. All reports of the Auditor General published for submission to 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.

Article 63: 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 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.

Article 64: 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.

Article 65: 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

DRAFT

Qodobka 65aad:
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.

QAYBTA IX. QODOBADA KU MEEL GAADHKA AH IYO NASAKHAADAHA IYO QODOBADA LA SII DHAWRAYO
Qodobka 66aad. Wareejinta Hantida iyo Qaamaha

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

Qodobka 67aad
Shaqaalaha Xafiiska Hantidhawraha Guud

1) Dhaqan galka Xeerkani:
    a) Dhammaan shaqaalaha, ka hor intaanu dhaqan galin xeerkani ahaa shaqaale Xafiiska Hanti-dhawrka 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;

the Auditor General; and any Act in contradiction with this Act is modified to conform to the provisions of this Act.

PART IX – TRANSITION, REPEALS AND SAVINGS
Article 66: 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.

Article 67
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 thanthose 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.

DRAFT

2) Iyada oo la raacayo farqada 1aad (b) ee Qodobkan, shuruudaha iyo macluumaadka/xaaladaha lagu xusay farqada 1aad 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 1aad.

Qodobka 69aad
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. 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

Qodobka 70aad
Dhaqan Galka Xeerka

Xeerkani waxa uu dhaqan gali doonaa marka uu Golaha Wakiiladu ansixiyay Madaxweynuhuna Saxeexo dhaqangalintiisa.

C/risaaq Siciid Ayaanle
Xoghyaha Golaah Wakiilada

Baashe Maxamed Faarax
Guddoomiye K/Xigeenka 1aad

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).

Article 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.

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.

Article 70: Official Proffission of this Law

The law shall enter into force when the House of Representatives approves and the president signs.

Abdirizak Said Ayanle
Secretary of the HoR

Bashe Mohamed Farah
Deputy Speaker of HOR

DRAFT