

or process being audited using audit techniques based on appropriate new information and communication technologies (NICTs).

#### **RULES**

Internal auditors:

- 9.1. Shall have knowledge of key information technology risks and controls and available technology-based audit techniques to perform their assigned work. However, not all internal auditors are expected to have the expertise of an internal auditor whose primary responsibility is computer auditing or information Systems auditing.
- 9.2. Shall use appropriate new information and communication technologies in the performance of their duties.

#### **10. PREPARATION AND DISSEMINATION OF REPORTS**

##### **PRINCIPLES**

The internal auditor must prepare a report on any audit activity undertaken. All reports must comply with the format adopted by ECOWAS and hard or electronic copies should be communicated to the appropriate parties.

#### **RULES**

Internal auditors:

- 10.1 Shall submit written reports to the supervisory authorities and or auditee; highlighting their findings which should reflect the observations made by the officials in charge of the sectors audited from whom comments would have been received.
- 10.2 Shall prepare their reports using the format adopted by ECOWAS, sign the reports and communicate them in the form required.
- 10.3 Shall include in their report the comments of the management of the audited entity.
- 10.4 Shall have the obligation to follow up regularly the implementation of the recommendations they make.
- 10.5 Shall include in their report the objectives, scope, findings, conclusion and recommendations that result from the works they did.

### **REGULATION C/REG.23/12/06 ADOPTING THE FRAMEWORK FOR STRENGTHENING CAPACITY IN THE DEVELOPMENT AND INSTITUTIONALIZATION OF ENERGY STATISTICS IN THE ECOWAS REGION**

#### **THE COUNCIL OF MINISTERS,**

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty as amended in June 2006 establishing the Council of Ministers and defining its composition and functions;

CONVINCED of the importance of statistical information in the development and integration of the West African region;

AWARE of the inadequacies of the national statistical systems with regard to the production of accurate and up-to-date energy statistics on Member States;

DESIROUS of putting in place a regional mechanism for the harmonious development of energy statistics in the region which would ensure the efficient collection, analysis, compilation and dissemination of energy data at both national and regional levels;

CONSIDERING the conclusions of the experts group meeting on energy statistics held in Abuja from 7 to 9 August 2006;

ON THE RECOMMENDATION of the meeting of the Commission on Trade, Customs, Taxation, Statistics, Money and Payments, held in Abuja on 13 and 14 November 2006.

#### **ENACTS**

##### **ARTICLE 1**

The framework for strengthening capacity in the development and institutionalization of energy statistics in the ECOWAS region is hereby adopted and attached as an annex which is an integral part of this Regulation.

##### **ARTICLE 2**

The objective of the framework is to strengthen the capacity to develop and institutionalize the production of energy statistics at the regional level and in the national statistical systems of the Member States, within the context of the National Strategies for the Development of Statistics (NSDS), in order to build a sound base of energy statistics.

**ARTICLE 3**

The Regional Committee on energy and environment statistics shall amongst other duties, monitor the development of energy statistics at both the national and regional levels.

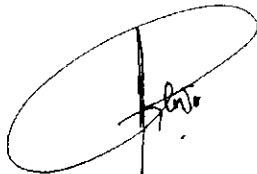
**ARTICLE 4**

The Commission shall take appropriate measures to implement the framework, in close collaboration with Member States and the other sub-regional organisations.

**ARTICLE 5**

This Regulation shall be published in the Official Journal of the Community by the Commission within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

**DONE AT OUAGADOUGOU,  
THIS 19TH DAY OF DECEMBER, 2006**



**HON. AÏCHATOU MINDAOUDOU,  
CHAIRPERSON,  
FOR THE COUNCIL.**

**REGULATION C/REG.24/12/06 ADOPTING THE  
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