

Economic Community of West African States, African Regional Bodies

Regulation C/REG.26/12/06 Relating to the Restructuring of the Internal Audit Function in Community Institutions and the Establishment of the Position/Office of the Chief Internal Auditor of the Community

Legislation as at 19 December 2006

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Economic Community of West African States

Regulation C/REG.26/12/06 Relating to the Restructuring of the Internal Audit Function in Community Institutions and the Establishment of the Position/Office of the Chief Internal Auditor of the Community

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Commenced in full

[This is the version of this document as it was at 19 December 2006 to 31 December 2006.]

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;

MINDFUL of the Decision A/DEC.2/11/91 on the adoption of the Scheme of service of Staff of the Institutions of the Community establishing the position of Internal Auditor for all Institutions;

MINDFUL of Decision A/DEC.15/01/06 relating to the establishment of an Audit Committee for ECOWAS to assist the Council of Ministers discharge its function of maintaining good financial control principles in the Community;

MINDFUL of the need to assist ECOWAS Institutions improve on budget management, funds control and institutional management thereby promoting transparency, accountability and probity in the overall management of the resources of the Community;

ALSO CONSIDERING the need to separate the control functions from those of Internal Audit to ensure the independence and objectivity of Internal Auditors;

DESIRING therefore to achieve the above stated objectives by restructuring the Internal Audit function within Community Institutions, strengthen the Internal Audit function and ensure compliance of internal control with ECOWAS Protocols, Supplementary Acts, Regulations. Decisions and Directives of the ECOWAS Authority of Heads of State and Government and the Council of Ministers;

ON THE RECOMMENDATION of the Sixth Meeting of the Audit Committee which was held in Dakar from 16-17 October 2006;

ENACTS

Article 1

The position of Chief Internal Auditor is hereby established at a D1 Professional Category to manage the Internal Audit functions of all Community Institutions.

Article 2

The Chief Internal Auditor shall be located within the ECOWAS Commission and will report to the Council of Ministers through the ECOWAS Audit Committee.

Article 3

The President of the Commission shall appoint staff of the Office of the Chief Internal Auditor in accordance with the ECOWAS Staff Regulations. This staff shall subsequently be appropriately deployed by the Chief Internal

Auditor. The Chief Internal Auditor shall manage the budget of his/her office. The Internal Auditor shall report to the Chief Internal Auditor.

Article 4

The attached organisation chart indicating the structure for Financial Control and the Internal Audit is hereby adopted.

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.