

## Part C – AUDITOR GENERAL

### *Auditor General*

151.

- 1) The officer of the Auditor General established under the state services Decree 2009 continues in existences.
- 2) The Auditor General is appointed by the President on the advice of the constitutional Offices Commission, following consultation with the Minister responsible for finance.
- 3) The President may ,on the advice of the constitutional Offices Commission ,appoint a person to act as the Auditor General during any period ,or during all periods, when the Officer of the Auditor General is vacant or when the Auditor General is absent from duty or from Fiji or is , for any reason ,unable to perform the functions of the office.

### *Functions of Auditor General*

152.-1) At least one in every year, the Auditor General shall inspect, audit and report to Parliament on-

- a) the public accounts of the state ;
  - b) the control of public money and public property of the state ; and
  - c) all transactions with or concerning the public money or public property of the State
- 2) In the report, the Auditor General must state whether, in his or her opinion ó
- a) transactions with or concerning the public money or public property of the State have been authorized by or pursuant to this Constitution or any written law ;and
  - b) Expenditure has been applied to the purpose for which it was authorized.
- 3) A written law may take further provisions in relations to the office of the Auditor General and may confer further functions and powers on the Auditor-General.
- 4) In the performance of his or her duties, the Auditor-General or a person authorized by him or her has access to all records, books, vouchers, stores, or other government property in the possession ,custody or control of any person or authority.
- 5) In the performance of his or her functions or the exercise of his or her authority and powers, the Auditor-General shall be independent and shall not be subject to the direction or control of any person or authority, except by a court of law or as prescribed by written law.
- 6) The Auditor-General shall have the authority to appoint, remove and discipline all staffs (including administrative staff) in the office of the Auditor-General.
- 7) The Auditor-General has the authority to determine all matters pertaining to the employment of all staff in the office of the Auditor-General, including

- a) Terms and conditions of employment;
- b) The qualification requirements for appointment and the process to be followed for appointment which must be an open , transparent and competitive selection process based on merit;
- c) The salaries ,benefits, and allowances payable, in accordance with its budget as approved by Parliament; and
- d) The total establishment or the total number of staff that are required to be appointed, in accordance with the budget as approved by Parliament.

8) The salaries, benefits and allowances payable to any person employed in the office of the Auditor-General are a charge on the Consolidated Fund.

9) Parliament shall ensure that adequate funding and resources are made available to the Auditor-General, to enable him or her to independently and effectively exercise his or her powers and perform his or her functions and duties.

10) The Auditor-General shall have control of the budget and finances of the office of the Auditor-General, as approved by the Parliament.

11) A written law may provide that the accounts of the specified body corporate are not subject to audit by the Auditor-General but are to be audited as prescribed in that written law.

12) If the written law under subsection (11) so provides, it must also empower the Auditor-General to review those audits and report the results of a review.

13) Auditor-General must submit a report made by him or her to the speaker of Parliament and must submit a copy to the Minister responsible for finance.

14) Within 30 days of receipt, or if Parliament is not sitting, on the first day after the end of that period, the Minister responsible for finance must lay the report before Parliament.