

**FIFTY-FIRST SESSION OF THE COUNCIL OF
MINISTERS**

Accra, 15th - 18th December 2003

**REGULATION C/REG.27/12/03 AUTHORIZING
THE EXTERNAL AUDITORS OF THE
COMMUNITY MESSRS COOPERS, LYBRAND
AND DIEYE TO RETAIN THEIR
APPOINTMENTS BEYOND THEIR TENURE OF
31ST DECEMBER 2003 PENDING A
RECOMMENDATION FROM COUNCIL FOR THE
RENEWAL OF THEIR APPOINTMENT**

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty establishing the Council of Ministers and defining its composition and its functions;

MINDFUL of Article 75 of the Treaty relating to the appointment of an External Auditor to the Institutions of the Community for a two-year period renewable twice only for a two year period at each renewal;

MINDFUL of Decision A/DEC.6/12/99 and DEC.C/AHSG/DEC. 1/2/2000 on the appointment of Coopers, Lybrand and Dieye as External Auditors to the Community Institutions and that their initial two year term of office expired on 25 February 2002;

RECALLING Decision A/DEC. 12/12/01 relating to the 1st renewal of the term of office of Coopers, Lybrand and Dieye for another two-year period which commenced 26 February 2002;

CONSIDERING that the External Auditors present appointment shall expire on 31st December 2003;

MINDFUL of Decision A/DEC.3/7/91 on the evaluation and performance of Statutory Appointees of the Community which directs that evaluation of the External Auditors shall be done every two years;

CONSIDERING that the next meeting of the next exercise for Statutory Appointees will take place in March 2004 after the official expiration of the tenure

of the External Auditors;

ON THE RECOMMENDATION of the Executive Secretariat of ECOWAS;

ENACTS

Article 1

The External Auditors of the Institutions of the Community, Messrs Coopers, Lybrand and Dieye shall retain their appointments after the official expiration of their tenure of office for a period of six (6) months with effect from 1st January 2004 pending the recommendation of the Council of Ministers on the renewal of their appointment.

Article 2

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

**DONE AT ACCRA, THIS 18TH DAY OF
DECEMBER 2003**



**HON. (DR) KOFI KONADU APRAKU
CHAIRMAN
FOR THE COUNCIL**