

shall be evaluated at least once every three years by a qualified, independent, outside reviewer, using appropriate guidelines to be determined by the Audit Committee and standards promulgated by the Institute of Internal Auditors and modified to take into account the needs of ECOWAS. At the completion of the quality assessments and reviews, the results shall be communicated to the Council of Ministers, through the Audit Committee.

4.0. Independence

4.1. The Internal Audit Office is headed by the Chief Audit Executive who reports to the Council of Ministers through the Audit Committee. This level of reporting allows the Internal Audit Office to accomplish its responsibilities, and ensure that the independence and objectivity of internal auditors is not impaired. Internal Auditors in performing their work shall not;

4.1.1. Have direct authority or responsibility for any of the activities reviewed.

4.1.2. Develop and install administrative and financial procedures, prepare records, or make management decisions or engage in any other activity that could be reasonably construed to compromise their independence or impair their objectivity.

4.1.3. Evaluate staff, with the exception of staff of the Internal Audit Office.

4.1.4. Take or implement decisions on risk management or account for it.

5.0. Authority

5.1. Authority is granted for full, free, and unrestricted access to any and all of ECOWAS records, physical properties, and personnel relevant to any function under review. All employees are requested to assist Internal Auditing in fulfilling their staff function. Internal Auditing shall also have free and unrestricted access to the Head of ECOWAS Institutions, the Audit Committee and the Chairman of Council of Ministers.

5.2. Documents and information given to Internal Auditing during a periodic review will be handled in the same prudent and confidential manner as by those employees normally accountable for them.

6.0. Amendment

6.1. Any proposed amendments to this Charter shall be approved by the Council of Ministers upon the recommendation of the Audit Committee.

Chairman ECOWAS Council of Ministers

REGULATION C/REG. 16/11/06 APPOINTING MR. JEAN DE DIEU SOMDA AS THE VICE PRESIDENT OF THE ECOWAS COMMISSION

THE COUNCIL OF MINISTERS,

MINDFUL of Articles, 10, 11 and 12 of the ECOWAS Treaty (as amended) establishing the Council of Ministers and defining its composition and function;

MINDFUL of Article 2 of the Supplementary Protocol A/SP.1/06./06 amending articles 17 and 18 of the ECOWAS Revised Treaty of 1993 and which provides for the appointment of nine (9) Commissioners for the ECOWAS Commission and the procedure for appointing them;

MINDFUL of Decision A/DEC. 16/01/06 transforming the Executive Secretariat into a Commission;

MINDFUL of Decision A/DEC.5/06/06 allocating to Member States the positions of Commissioners within the ECOWAS Commission;

BEARING IN MIND that the position of Vice President was allocated to Burkina Faso;

RECALLING Regulation C/REG.1/06/06 approving the Organizational Structure of the Commission and determining the technical Areas/Departments to be supervised by each Commissioner;

ALSO RECALLING Decision A/DEC.3/7/91 relating to the Selection and Evaluation of the Performance of Statutory Appointees of the Community;

ON THE RECOMMENDATION of the Tenth Meeting of the Ad-hoc Ministerial Committee on the Selection and Evaluation of the Performance of Statutory Appointees held in Accra from 13th - 17th November, 2006.

ENACTS

ARTICLE 1

Mr. Jean de Dieu Somda is hereby appointed as the Vice- President of the ECOWAS Commission for a non-renewable term of four (4) years with effect from the date he assumes duty.

ARTICLE 2

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.17/11/06 APPOINTING DR.
(MRS.) ADAOHA C. OKWUOSA AS THE
COMMISSIONER FOR ADMINISTRATION AND
FINANCE OF THE ECOWAS COMMISSION**

THE COUNCIL OF MINISTERS,

MINDFUL of Articles, 10, 11 and 12 of the ECOWAS Treaty (as amended) establishing the Council of Ministers and defining its composition and function;

MINDFUL of Article 2 of the Supplementary Protocol A/SP.1/06./06 amending articles 17 and 18 of the ECOWAS Revised Treaty of 1993 and which provides for the appointment of nine (9) Commissioners for the ECOWAS Commission and the procedure for appointing them;

MINDFUL of Decision A/DEC. 16/01/06 transforming the Executive Secretariat into a Commission;

MINDFUL of Decision A/DEC.5/06/06 allocating to Member States the positions of Commissioners within the ECOWAS Commission;

BEARING IN MIND that the position of Commissioner for Administration and Finance was allocated to the Federal Republic of Nigeria;

RECALLING Regulation C/REG. 1/06/06 approving the Organizational Structure of the Commission and determining the technical Areas/Departments to be supervised by each Commissioner;

ALSO RECALLING Decision A/DEC.3/7/91 relating to the Selection and Evaluation of the Performance of Statutory Appointees of the Community;

ON THE RECOMMENDATION of the Tenth Meeting of the Ad-hoc Ministerial Committee on the Selection and Evaluation of the Performance of Statutory Appointees held in Accra from 13th - 17th November, 2006.

ENACTS

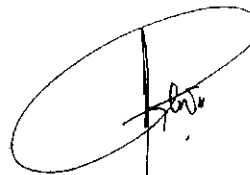
ARTICLE 1

Dr. (Mrs.) Adaoha C. Okwuosa is hereby appointed as the **Commissioner for Administration and Finance of the ECOWAS Commission** for a non-renewable term of four (4) years with effect from the date she assumes duty.

ARTICLE 2

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.**