

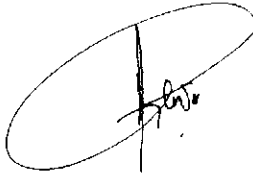
ARTICLE 3

The Commission shall take appropriate measures to ensure the effective functioning of the Committee, in close collaboration with Member States and the other sub-regional organisations.

ARTICLE 4

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 MINDAOU DOU,
CHAIRPERSON,
FOR THE COUNCIL.**

**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**

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.

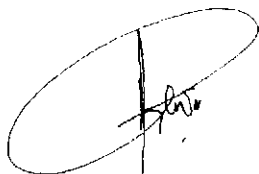
ARTICLE 4

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.**

**REGULATION C/REG.27/12/06 RELATING TO THE
RE-ORGANISATION OF THE OFFICE OF THE
FINANCIAL CONTROLLER OF THE COMMUNITY
INSTITUTIONS**

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.4/12/2001 reinstating the post of the Financial Controller of the Community;

MINDFUL of the provisions of the Financial Regulations and Manual of Accounting Procedures of the Institutions of the Community of 1989 as amended, establishing the functions of the Financial Controller;

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 re-organising this office and through such re-organisation, also strengthen the performance of their duty of the Financial Controller and ensure compliance of internal controls 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 Financial Controller shall be responsible for all the financial control functions within Community Institutions.

ARTICLE 2

The Financial controller shall continue to report to the Council of Ministers and also avail the Administration and Finance Commission with information relating to the budget and financial status of the Community.

ARTICLE 3

The office of the Financial Controller shall be located at the Commission. The Financial Controller shall manage the budget of his/her office.

ARTICLE 4

The President of the Commission shall appoint staff of the office of the Financial Controller in