



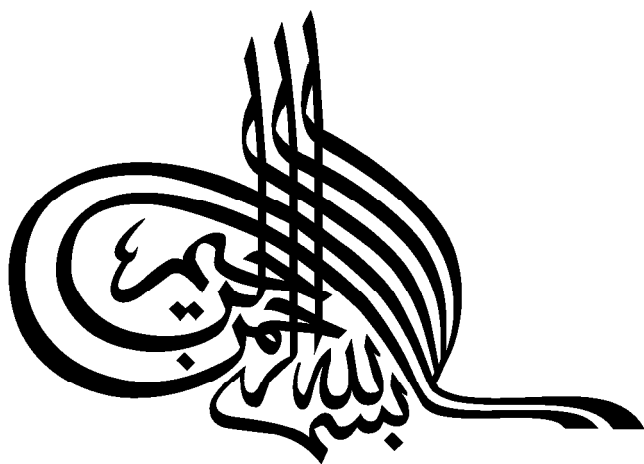
The Republic of the Sudan



The National Audit Chambers Act, 2015



Sudan Currency Printing Press



In the Name of Allah, the Gracious, the Merciful

The National Audit Chambers Act, 2015

In accordance with the provisions of the Interim Constitution of the Republic of the Sudan 2005, be it hereby passed by the National Assembly and signed by the President of the Republic, the following Act :-

Chapter I

Preliminary Provisions

Title

1. This Act may be cited as the “National Audit Chambers Act, 2015” and shall come into force as of the date of signature.

Repeal and Saving

2. (1) The National Audit Chambers Act, 2007”, shall be repealed; provided that, all the regulations, rules and orders, issued thereunder shall remain in force until repealed or amended, in accordance with the provisions of this Act.

- (2) The National Audit Chambers and the employees thereof, shall be exempted from the National Civil Service Act , 2007, and any other law , as may replace the same.

Interpretation

3. In this Act, unless the context otherwise requires:-

“Auditor-General”, means the Auditor-General appointed under the provisions of section 18 (1);

“Auditor”, means the person, who occupies a specialized post in Audit profession in the chart of the Chambers, having been appointed therein in a legal capacity;

“Audit”, means the process of collection and evaluation of

evidences, objectively,
concerning economic
activities and events, and the
same includes independent
neutral scrutiny and
expressing professional
opinion on the financial lists,
in accordance with the laws
and regulations and
Sudanese and international
approved standards ;

“Audit organ in the state”, means any branch of the
Chamber in the state;

“Chambers”, means the National Audit
Chambers, established under
the provisions of section
4(1);

“Competent Authority”, means the Minister ,
Governor or Commissioner,
as the case may be;

“Council”, means the audit standards
council established under the
provisions of section 9(1);

"Deputy Auditor-General", means any of the Auditor-
General deputies, appointed
under the Provisions of
section 22(1);

"Employee", means any person, who
occupies a post in the scale
of posts of the Chambers,
having been appointed
therein in a legal capacity;

"Financial lists", mean Financial lists of the
organs subject to audit
prepared, in accordance with

the laws, and regulations and accountancy standards having connection, and such lists shall include the financial position, the income, currency flows, change of ownership rights, and any financial, administrative and professional statements having connection;

"Fund",

means the "Auditors and Employees, Subsidy Fund" established under the provisions of section 45(1);

"Organs subject to audit",

mean every utility belonging to the National Government, and the same includes the Presidency, the National

Council, the Council of states, the Constitutional Court, the National Judiciary, the National Audit Chambers, the Council of Ministries, Ministries, units and organs belonging thereto, the Armed Forces, Police and National Security Forces and the corporations and companies, owned by the State or the Government subscribes in its capital by any rate , or finances the same or carries any of the types of supervision over them, or support, or assists the same or guarantees its loans, the Central Bank of Sudan and

banks owned by the Government or the Government subscribes in its capital by any rate, the Funds established in accordance with laws, the projects; established in accordance with international conventions, the co-operative sector, popular corporations, organizations and associations such as may be specified by the Auditor-General, the States Governments and their legislative and the local authorities and all utilities affiliated to such Governments and the counterparts to what

has been mentioned above,
and any other private or public
body, the accounts of which
the President of the Republic
assigns the National Audit-
Chamber to audit.

Chapter II

Establishment and Composition of the Chambers

Establishment of the Chambers

- 4.(1) There shall be an established independent Chambers, known as the, "National Audit Chambers", having corporate personality, common seal and the right to litigate in its own name.
- (2) The Auditor-General shall assume the performance of the functions and powers of the Chambers provided for in this Act, including

the chairmanship of the Chambers and branches thereof, and the technical, administrative and financial supervision and sponsor the progress of good performance therein.

- (3) The Chambers may establish branches at the States.

Composition of the Chambers

5. The Chambers shall be composed of:-
- (a) the Auditor-General;
 - (b) deputies Auditor-General;
 - (c) sectors, general administrations, departments and sections;
 - (d) Audit organs in the states.

Chapter III

Functions and Powers of the Chambers

Functions of the Chambers

- 6.(1) The Chambers shall assume laying down the audit standards in the Sudan and control the

financial performance of the organs subject to audit , including collection of revenues and expenditure in accordance with the budgets approved by the National Assembly and states legislative Councils.

(2) Without prejudice, to the provisions of subsection (1), the Chambers shall have competence on the following, to :-

- (a) audit the financial lists of the organs subject to audit;
- (b) ascertain the presence of systems of internal control and the extent of application thereof and evaluation of effectiveness and consistency thereof, and determine the weak points and issue recommendations thereon;
- (c) audit any account, or business, the audit of which is entrusted thereto, by

the President of the Republic, or the National Assembly, or the Governor, or the State Legislative Councils, as the case may be ;

- (d) review the performance and scrutinize the systems for the purpose of providing objective and constructive evaluation, to ensure that the resources are managed in an economic, competent and effective way, , to achieve the objectives ;
- (e) evaluate the financial performance of the organs subject to audit ;
- (f) prepare an elaborate report, after each audit, such as may include the results of audit, and send the same to the body, which has been audited, in

accordance with the recognized professional bases and standards;

(g) prepare an annual report of the results of the organs subject to audit, and submit the same, to the President of the Republic, the National Council, the Governor, and the State Legislative Council as the case may be, within a period, not exceeding nine months, of the end of the financial year;

(h) follow-up the presenting of the accounts of the organs subject to audit, or those which have been assigned to audit, at the legal fixed time, and notify the President of the Republic, and the National Council, the Governor, the State Legislative

Council , of any delay in presenting such accounts;

- (i) conduct any prior, continuous or subsequent audit, or comprehensive performance audit, or environmental review, and information system review , and legitimate review to the public fund offences;
- (j) scrutinize the contract, and loans and grants agreements, for the purpose of verifying their compatibility, with the laws and regulations, and the extent of following-up the implementation ;
- (k) participate and co-ordinate, with the competent bodies, in developing audit profession;
- (l) represent the Sudan in the financial control association and organizations

and international and regional accounting or any committee for financial control, established under any agreement relating to any joint investment project, ;

- (m) prepare organizational and functional structure of the Chambers and submit the same to the President of the Republic for approval.

Powers of the Chambers

- 7.(1) The Chambers, in order to exercise its functions, provided for in section 6, shall have the right to exercise all the powers, which enable it to audit and verify implementation of the laws, and financial, administrative and accountancy systems, in such way, as may

achieve the objectives laid down in an economic, competent and effective way .

(2) Without prejudice, to the generality of the provisions of sub-section 1, the Chambers shall have the following powers, to :-

- (a) require any document, book , record, contract, study, plan, program or correspondence, having ordinary or confidential nature, as it may deem necessary, for audit purposes;
- (b) enter, at any time, with or without prior notification, any place, warehouse or depot, branch or office, belongs to an organ subject to audit;
- (c) review any of the laws, regulations, financial and administrative systems, information systems, policies and procedure pertaining to the organs

subject to audit, and propose amendment, or revocation thereof, such as may be required;

- (d) summon, or directly contact any of the organs subject to audit, or employees thereof, for audit purposes;
- (e) view and scrutinize any assets or businesses, or any financial document or books, or records, or conducting any actual tests, or derivation of result or any action , as may be necessary for completion of audit;
- (f) obtain , from any person, or body dealing with the organs subject to audit, any document or instrument for audit purposes;

- (g) address objection to the head of any of the organs subject to audit, to the expenditure on any item , or part thereof, of the expenditure, or any accounts, and order the suspension of such expenditure, whenever it deems that there is exorbitance in expenditure, or exceeding of the appropriations approved in the budget, or that the same is not compatible with the financial laws, regulations and systems; and in case of non-abidance by the same, raise the matter to the competent body, to present the responsible person for legal accountability;
- (h)(i) require from the head of the organ, subject to audit, to restitute any

amounts from the unlawful beneficiary, of any amount, intentionally, mistakenly or negligently spent, or by reason of exaggeration, exorbitance, dissipation, or exceeding the approved appropriations, or for any other reason, whether the beneficiary belongs to the same organ subject to audit or outside thereof ;

(ii) in case of failure to apply sub-section 7(h)(i) , the trustee who spent such amount, shall be obliged to restitute the whole amount;

(iii) notwithstanding the restitution of the amount according to the above paragraphs, the Chambers shall submit a report to the head of the

organ concerned, to take legal proceeding , against such person, and notify the competent prosecution attorney therewith;

- (i) issue an order to the head of the organ subject to audit, in which the person, to whom attributed any financial, administrative or technical contravention, to suspend such person from work, where his presence causes damage, or affects the audit business;
- (j) form the necessary technical committees, for the purpose of conducting evaluation, scrutiny and preparing necessary studies for audit purposes to any case requires that, for any organs subject to audit, and such organ shall undertake the cost;

(3) The Chambers, at any time, shall notify any of the organs subject to audit, with a copy to the

competent authority and the competent prosecution attorney bureau , with a report of any action, or any financial, or administrative procedure which is in contravention of laws, regulations, and financial systems, to take the necessary legal proceedings, where he does not do the same, within one month of such notification, the prosecution attorney bureau shall, upon the copy sent thereto, take the legal proceedings, against the accused and the head of the organ subject to audit, whom the report were addressed to, in accordance with the provisions of this Act.

Assignment of auditors from outside the Chambers

8.(1) The Auditor-General, by a decision thereof, may assign any certified auditor, from outside the Chambers, to perform any of the functions,

and powers provided for in this Act, as to such bases and standards, as he may prescribe ; and the decision shall specify his remunerations .

- (2) The certified auditor, assigned in accordance with the provisions of sub-section 1, shall submit, to the Chambers, the audit report, according to the plan specified thereto.
- (3) Subject to the provisions of sub-section 1, no body subject to audit shall assign any auditor; from outside the Chambers, to audit its accounts, save upon a written permission from the Auditor-General.

Chapter IV

Audit Standards Council

Establishment of the Council

- 9.(1) There shall be established, under the provisions of this Act, a Council to be known as the , "Audit Standards Council".
- (2) The quarters of the Council shall be at the head office of the Chambers.

Constitution of the Council

10. The Council shall be constituted as follows :-
- (a) the Auditor General, Chairperson;
 - (b) deputies Auditor-General Members;
 - (c) the Chairman of the Accountancy and Audit Profession (Organization) Council ; Member;
 - (d) two from those possessed of experience and competence, to be appoint by

President of the Republic upon
recommendation of the Auditor-General
Members;

Functions of the Council

11. The Council shall have the following functions and powers, to:-
- (a) lay down audit standards ;
 - (b) review and harmonize the standards used for audit in the Sudan with the international and Islamic standards;
 - (c) coordinate with the Accountancy and Audit Profession (Organization) Council to develop the profession.
 - (d) issue internal regulations to organize its business.

Meetings of the Council

- 12.(1) The Council shall hold a regular meeting once a year at least, and if, may meet when necessity requires, upon a call from the chairperson, or upon a request of two-third of the members.
- (2) Quorum shall be constituted by the presence of half of the members.
- (3) The decisions of the Council shall be passed by the majority votes of the present members, and in case of equality of votes, the chairperson shall have a casting vote.

Chapter V

Duties of Organs Subject to Audit towards the

Chambers

Closing accounts

- 13.(1) The organs subject to audit, shall close their accounts, and submit the financial lists to the

Chambers, within a period, not exceeding six months, of the end of every financial year.

- (2) The organs mentioned in sub-section 1 shall secure all such may lead to achieving audit in competency and easiness, without objection or impediment of the audit procedure, whether with or without prior notification from the Chambers.

Decisions of appointment to be sent

14. The organs subject to audit, shall send, to the Chambers, a copy of all the decisions, relating to appointment, promotion, increments and other emoluments, within thirty days, of the date of the issuance thereof, for the purpose of scrutinizing the same, and verifying compatibility thereof with the laws and

regulations, which organize the same, and execution of any recommendations issued by the Chambers concerning the same.

Copies of contracts and loan agreements to be sent

15.(1) The Organs subject to audit shall send copies of contracts, including memoranda of association of companies of which the organs subject to audit own or contribute, and the local and foreign loan agreements, which they obtain, within thirty days, of the date of signature thereof, for the purpose of scrutinizing them, and verifying their compatibility with the laws and regulations, and follow-up execution, and express remarks, in this respect, to take the necessary measures, in accordance with such remarks.

- (2) Notwithstanding the provisions of sub-section 1, the Auditor-General, by a decision thereof, shall fix the minimum limit of the amounts of the contracts and loan agreements, which have to be sent to the Chambers.
- (3) With regard to the provisions of sub-section 2, the organs subject to audit, shall notify the Chambers of any investments, in which the organs is a party.

Offences of public funds and any financial contravention and otherwise, to be informed

- 16.(1) Organs subject to audit, shall inform the Chamber of any public funds offences, or any financial contravention, or forgery of accounts, or document, or particulars, or any such action, as may entail, forthwith discovery of, financial or economic damage .

- (2) The head of the organ subject to audit, shall take legal proceedings forthwith, the organ being notified of the result of audit of public funds offences, or any financial contravention or forgery of accounts or documents or information or any such action, as may entail, financial and economic damage.

Reply to reports and correspondences
of the Chambers

17. Organs subject to audit, shall reply to all reports, remarks and correspondences, and implement directions, and recommendations issued by the Chambers, within a period, as the Auditor-General may determine.

Chapter VI

Appointment of Auditor-General, deputies,

Auditors and

Employees of the Chambers,

Removal and terms of service thereof

Auditor-General appointment

- 18.(1) With regard to the Provisions of section 19 , the President of the Republic shall appoint the Auditor-General , upon approval of the majority of two-third of the National Council members.
- (2) The tenure of office of the Audit-General, shall be five years, and he may be re-appointed by the same way for a term not exceeding five years only.

Conditions of appointment of the Auditor-General

19. There shall be required, of whoever may assume the office of the Auditor-General, that he shall :-

- (a) be of Sudanese nationality ;
- (b) be of commendable conduct, and good reputation and has not been convicted by a competent court or board of discipline for any matter in contravention of honour, or honesty, even though a decision pardoning him is passed;
- (c) be in possession of Bachelor degree in Accounting, from any university , or high institute, recognized in the Sudan;
- (d) be from those possessed of high competence, and suitable practical experience;
- (e) be in possession of membership of an accountancy association, internationally recognized;
- (f) not be less than forty years of age;

Emoluments and privileges of the Auditor-General

20.(1) Emoluments and privileges of the Auditor-General, or his entitlements to pension shall be, as the President of the Republic may prescribe .

(2) Where the person, to be appointed in the Auditor-General office, is from those working on pensionable service, he shall be deemed as retired on pension, as of the date of appointment thereof.

Removal of the Auditor-General

21. The Auditor-General shall not be removed from office, save by a decision of the President of the Republic, and approval of two-third of the members of the National Assembly.

Appointment of the deputies of the Auditor-

General

- 22.(1) With regard the provisions of section 23, the President of the Republic upon approval of the National Assembly, shall appoint deputies of the Auditor-General, upon recommendation of the Auditor-General, provided that one at least thereof shall be from among the auditors working at the Chambers, one of them, shall be of possession of membership of an internationally recognized Accountancy Society.
- (2) The appointment decision shall specify the seniority of the Auditor-General deputies.

**Conditions of Appointment of deputies
of the Auditor-General**

23.(1) There shall be required, of whoever may assume the office of a deputy Auditor-general, that he shall :-

- (a) be of Sudanese nationality;
- (b) be of commendable conduct and good reputation, and has not been convicted by a competent Court or board of discipline for any matter in contravention of honour, or honesty, even though, a decision pardoning him is passed;
- (c) be in possession of Bachelor degree in Accounting from any university or high institute, recognized in the Sudan and have appropriate practical experience;
- (d) not be less than thirty-five years of age.

Emoluments and privileges of deputies of the Auditor-General

- 24.(1) Emoluments and privilege of deputies of the Auditor-General shall be as the President of the Republic may prescribe .
- (2) Where the person to be appointed in the deputies of the Auditor- General post, is from those working on Pensionable service, he shall be deemed as retired on Pension as of the date of appointment thereof.

Removal of deputies of the Auditor-General

25. No one of the deputies of the Auditor-General shall be removed, save by a decision of the President of the Republic, upon a grounded recommendation, from the Auditor-General, and approval of the National Assembly.

Assimilation of Auditors

26. Assimilation of Auditors, at the Chambers, shall be through :-

- (a) appointment and re-appointment;
- (b) promotion;
- (c) secondment, or loan, or transfer from outside the Chambers.

Appointment of Auditors and employees

27.(1) The Audit-General, shall appoint all the auditors and employees, in accordance with the provision of this Act, and the regulation issued thereunder.

(2) The regulations shall specify the terms of service of the Auditor and the employees.

(3) Seniority of auditors, shall be according to the date of their appointment, where more than one auditor are appointed or promoted, at one date,

seniority shall be according to the arrangement of appointment, or promotion, in the decision, pertaining thereto.

Conditions of appointment of Auditors

28. Subject to the provisions of sub-section 27(2) , there shall be required of whoever may be appointed in the post of an Auditor, that he shall :-

- (a) be a Sudanese of full capacity;
- (b) be of commendable conduct, and good reputation, and have not been convicted by a competent court or board of discipline for any act in contravention of honour, or honesty;
- (c) be medically fit to fill the post, by a medical certificate, issued by the Medical Commission; provided that such certificate

shall be presented before commencement of work;

(d) be in possession of Bachelor degree, in Accounting or any specializations having connection, with auditing, from any university, or high institute, recognized in the Sudan;

(e) not be less than eighteen years of age;

Appointment from outside the Chambers

29(1) Subject to the provisions of section 28, Auditors, from outside the Chambers, may be appointed; provided that their experience, in the field of audit, shall not be less than five continuous and authenticated years.

(2) Notwithstanding the provisions of sub-section (1), Auditors, from outside the Chambers, may be appointed, whenever they satisfy sufficient

practical experiences, to be accepted by the Chambers together with holding an interview and examination of abilities therefor.

- (3) The decision of appointing the Auditors, in accordance with the provisions of sub-section (1), shall determine their scale of posts, in accordance with their academic qualifications, and practical experiences.

**Seniority of Auditors appointed
from outside the Chambers**

30. Seniority of Auditors appointed from outside the Chambers, shall be specified in the decision, pertaining to the appointment thereof; and in case of non-provision therefor, their seniority shall be deemed to be, as of the date of such decision.

Wages

31. Wages, emoluments and privileges of Auditors and Employees at the Chambers, shall be in accordance with the consolidated schedule of employees of the National Civil Service issued by the Auditor-General and the approved structure of wages by the President of the Republic.

Increments and allowances

32.(1) Auditors and employees shall enjoy the increments and allowances set forth in the Employees terms of service regulations, approved by the president of the Republic .

(2) In addition to the provisions of sub-section (1), Auditors, shall be granted the following allowances:-

- (a) audit allowance, at the percentage of 50% of the basic salary, exempted from taxes;
- (b) full-time allowance for holders of Fellowship of Certified Accountants, or such as may be equivalent thereto, at the percentage of 100% of the basic salary, exempted from taxes.

Practice of business prohibited

- 33.(1) The Auditor-General, or any of his deputies, during their assumption of the offices thereof, shall not practise any private profession, or engage in any commercial, industrial or financial business .
- (2) Auditors, during assumption of their offices, shall not practise the following :-

- (a) any profession having connection with audit, save upon written permission from the Auditor-General ;
- (b) participate or join in the membership of any political party, during the period of his service in the Chambers.

Discipline

34. Auditors and employees at the Chambers in case of default in their duties, shall be subject to inquiry and discipline, in accordance with the regulations issued under the provisions of this Act.

Chapter VII

Termination of Service

Reasons of termination of service

35. The Service of any of the auditors and employees at the Chambers, shall be terminated for any of the following reasons:-

- (a) deprivation of Sudanese nationality ;
- (b) medical unfitness to continue in work,
upon certificate from the general medical
commission;
- (c) cancellation of the post for objective
reasons, in accordance with the
requirements of the work, for the public
interest;
- (d) death;
- (e) dismissal by a decision of a board of
discipline;
- (f) end or termination of special service
contract;
- (g) selection to fill a constitutional or
legislative office;
- (h) voluntary retirement from service;
- (i) absence without acceptable excuse for the
continuous period of forty-five days,

where the employee in this situation , shall
be deemed conventional resignation ;

- (j) failure to surpass the probation period;
- (k) non-execution of the transfer order or
mission without acceptable excuse within
one month from the date of issuing the
order;
- (l) conviction by a competent Court of an
offence in contravention of honour or
honesty;
- (m) acceptance of resignation;
- (n) attaining the legal age of mandatory
retirement .

Retention in service after retirement age

36.(1) The President of the Republic, upon
recommendation of the Auditor-General, may
extend the service of any of the occupiers of the

high leadership posts, after retirement age, by spending another year, and may be renewed for another period, not exceeding in total, five years only .

- (2) The Auditor-General, may extend the service of any of the occupiers of below leadership posts, at the Chambers after the retirement age on monthly basis, for the need and rare specialization, for one year and may be renewed for another periods, not exceeding in total, five years only.

**Date of termination of service of the auditor
and employee**

37. Service of an auditor and employee shall be terminated as of such date, as the decision of terminating their service may determine, in accordance with the provisions of section 35.

Chapter VIII

Financial Provisions

Budget of the Chambers

38. Notwithstanding the provisions of the Financial and Accountancy Procedure Act, 2007, or any other law, as may replace the same, the Chambers shall have an independent budget, to be prepared by the Auditor-General and approved by the President of the Republic, to be validated, within the State general budget, as one figure.

Power of expenditure

39. The Auditor-General shall have the power of expenditure, and transfer, within the limits of the approved budget; in accordance with the Provisions of the Financial and Accountancy Procedure Act, 2007 , or any other law, as may

replace it, and he may, make such rules and procedure, as may be followed in expenditure of the amounts entered into the budget, and in the case of necessity to surpass expenditure within the limit of the approved budget, the matter shall be presented before the President of Republic for approval and passing by the National Assembly .

Audit of the Chambers accounts

40. The Auditor-General shall commission an independent legal auditor to audit the Chambers accounts .

Audit fees

41. The Chambers; in accordance with the professional standards, may specify audit fees, in consideration of any business perform

thereby, provided that, they shall be collected in accordance with the provisions of the Financial and Accountancy Procedure Act , 2007, or any other law, as may replace it .

Chapter IX

Miscellaneous Provisions

Offences and penalties

42. Without affecting any criminal or administrative proceedings, provided for in any other law, any head of any organ subject to audit or any of the employee, shall be deemed to commit an offence and shall be punished, when convicted, with imprisonment for a term of six months or with fine or with both in case of :-

- (a) non- reply to reports, remarks or correspondences, issued by the Chambers or audit organ in the state in general, or delay in replying thereof, without acceptable excuse; and there shall be deemed as having the effect of non-reply, such reply, as the purpose of which may be procrastination, or stalling;
- (b) non-closure of the accounts subject to audit, under the provisions of this Act, or non-presentation thereof in the fixed period;
- (c) non-sending the decisions, relating to appointment, personal contracting, promotion, increments, and emoluments, during the fixed period ;
- (d) non-sending the copies of contracts and loan agreements, memoranda of association of the companies to which the

- Government subscribes, in accordance with the provisions of this Act, within thirty days, of signature thereof, or within such period, as the Auditor-General may specify;
- (e) non-supplying the Chambers with the accounts, documents and instruments, required thereby for scrutiny, or audit, in accordance with the provisions of this Act;
 - (f) non-notification of the Chambers, or audit organs in the states, as the case may be, in case of laying down new financial systems, amendment or revocation of the existing financial systems and regulations ;
 - (g) commissioning an auditor from outside the Chamber, without prior written permission from the Auditor-General;
 - (h) violating the provisions of section 16, of this Act.

Delegation of powers

- 43.(1) The Auditor-General may delegate any of his administrative powers, provided for in this Act, to any of his deputies, or any other auditor.
- (2) In case of absence of the Auditor-General, he shall assign one of his deputies, to assume his duties, and exercise his powers.

Pensions of auditors and employees

44. Pension of auditors, and employees may be in accordance with a private law .

Auditors and employees subsidy Fund

- 45.(1) There shall be established, at the Chambers, a Fund , known as the "Auditors and Employees Subsidy Fund".
- (2) There shall be allocated, a percentage, not less than thirty-six percent (36%) of the audit fees ,

or any percentage prescribe by the Auditor-General , in consultation with the Minister of Finance and National Economy, to be within the resources of the Fund.

(3)The Auditor-General shall make the rules organizing the business objectives, management, and the organizing safeguards of the Fund for the achievement of its objects and development of its resources.

Immunities

46. Other than cases of red-handedness:-

(a) the Auditor-General or any of his deputies shall not be arrested, nor any procedure of investigation shall be taken against him, nor detained, nor any criminal suit shall be instituted against him, by reason of an act, relating to performance of his tasks, save

upon permission, from the President of the Republic after consultation with the Minister of Justice;

- (b) none of the auditors shall be arrested, detained, nor any of the investigation procedure shall be taken against him, nor a criminal suit shall be instituted against him, by reason of any act, relating to performance of his tasks, save upon permission, from the Auditor-General , after consultation with the Minister of Justice.

Auditors card

47. Auditors shall have a card and such card shall be deemed an official document for the purpose of personal identification and exercising the powers provided for in this Act, and the

regulations shall specify the methods of issuance of such card, and the obligation of accepting it by the governmental bodies and otherwise.

Publishing reports and financial lists

48. The Chambers may publish the reports, and the financial list in the Gazette or any other means such as may be approved by the Auditor-General

Taking oath

- 49.(1) The Auditor-General and his deputies, before assuming the tasks of his office, shall take an oath, before the President of the Republic, as to the form set forth in Schedule (a) attached to this Act .
- (2) The other auditors shall take an oath, before assuming the tasks of their offices, before the

Auditor-General, as to the form, set forth in Schedule (b) attached to this Act .

Power to make regulations

50.(1)The Auditor-General shall make the rules and orders such as may be necessary for the implementation of the provisions of this Act .

(2)Without affecting the provisions of sub-section 1, the regulations may provide for the following matters:-

- (a) terms of service of the auditors and employees and the procedure of their appointment, promotion and training ;
- (b) proceedings of discipline of auditors and employees at the Chambers and formation of discipline boards with types, functions and powers thereof;
- (c) professional and ethical behavior of the auditors and the employees;
- (d) card of auditors at the Chamber.

Schedule (a)

Form of oath

Auditor-General and his deputies

“I (name), having been appointed as Auditor-General of the Republic of the Sudan. (deputy Auditor-General), do hereby swear, by Almighty Allah (or solemnly declare), to dedicate my time, to discharge the tasks of my office, and discharge my duties, in accordance with the provisions of the law, and committed to ethical and professional requirement, and dedicate therein, my effort without fear, or favour, or bad faith, and Allah, to what I say, is the Witness.”

Schedule (b)

Form of oath of auditors

“I..... (name), having been appointed an auditor, at the National Audit Chambers, do hereby swear, by Almighty Allah, (or solemnly declare), to discharge such duties of my post, as may be assigned to me, honestly and sincerely, in accordance with the provisions of the law, and committed to ethical and professional requirement, and dedicate therein, my effort without fear, or favour, or bad faith, and Allah, to what I say, is the Witness.”